SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

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CHARACTER OF LAND TENURES

AND

SYSTEM OF SURVEY AND SETTLEMENT

IN THE

BOMBAY PRESIDENCY.

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Character of Land Tenures; system of Survey and Settlements.

Revenue Survey—origin of the measure.

The revenue survey of the Bombay Presidency has been in progress for a period of fifty-seven years. In its origin it was simply an experimental measure, carried out with a very limited establishment, in a single táluka (Indápur) of the Poona Collectorate, and with the object of correcting the work of a previous survey preparatory to a revision of assessment.

Impoverished state of the Deccan due—(1st) To fall in money value of the agricultural produce. (2nd) To a previous settlement.

2. When the present survey was commenced, the Deccan had been for seventeen years under British rule. In that space of time it had been reduced from a comparatively prosperous condition to the extreme of impoverishment and exhaustion. Two causes had been mainly instrumental in bringing about this state of things: one was the continuous fall in the money value of agricultural produce, due to a variety of circumstances which need not here be specified, and the consequent yearly increasing pressure of the State demand on the land; the other was a settlement effected in connection with the previous survey. This survey and settlement had been carried out under the direction of Mr. Pringle, of the Civil Service. His settlement attempted to fix the Government demand at about half (55 per cent.) the net produce, and therefore entailed not only estimates of the yield of various crops and soils, but of the cost of cultivation.

Defects of former settlement.

3. The execution of the different operations of Mr. Pringle's survey was entrusted entirely to native agency without either the experience or integrity needed for the task, and at a subsequent period the results obtained were found to be nearly worthless. The preliminary work of measurement was grossly faulty, and the estimates of produce which formed such an important element in the determination of the assessment, and which had been prepared in the most elaborate manner, were so erroneous as to be worse than worthless. But meanwhile the settlement had been introduced, and with the result of aggravating the evils it had been designed to remove. From the outset it was found impossible to collect anything approaching to the full revenue. In some districts not one-half could be realized. Things now went rapidly from bad to worse. Every year brought its addition to the accumulated arrears of revenue and the necessity for remissions or modifications of rates. The state of confusion in the accounts, engendered by these expedients, was taken advantage of by the native officials to levy contributions for themselves. Every effort, lawful and unlawful, was made to get the utmost out of the wretched peasantry, who were subjected to torture, in some instances cruel and revolting beyond description, if they would not or could not yield what was demanded. Numbers abandoned their homes and fled into neighbouring Native States. Large tracts of land were thrown out of cultivation; and in some districts no more than a third of the culturable area remained in occupation.

Measures taken in 1835.

4. It was when matters had reached this crisis that, at the end of 1835, an examination and correction of the operations of Mr. Pringle's survey in the Indápur Táluka of the Poona Collectorate were ordered in view to a revision of the settlement in that district. The duty of conducting the work was entrusted to Mr. Goldsmid, of the Civil Service, then an Assistant Collector, and Lieutenant Wingate,* of the Engineers. With these gentlemen Lieutenant Nash, of the Engineers, was subsequently associated. This was the real commencement of the revenue survey in the Bombay Presidency.

New method of classification adopted.

5. As the new operations progressed, the extremely defective character of the original survey became apparent. Much of the measurement had to be undertaken *de novo*, but when areas were not faulty to any great excess they were accepted as the basis of the new assessment. An entirely new method of classification was adopted. Abandoning all attempts to arrive at a theoretical ideal of assessment by endeavouring to discover the yield of different soils, and assigning a certain proportion of this as the Government demand, the survey officers adopted the simple expedient of ascertaining the average character and depth of soil in each field, and classing it accordingly,—no more than nine gradations of valuation being employed for the purpose. In fixing the rates of assessment they were guided by purely practical considerations as to the capability of the land and the general circumstances of the district. The more intelligent among the agricultural class were even taken into consultation on the subject, and their opinion allowed due weight. No safe standard of assessment existed. The rates in force in the prosperous times of the district had, through the continuous depreciation in the value of money, long ceased to represent any moderate share of the produce of the land, and the ruinous consequences of the first settlement forbade any reliance being placed on the system of fixing the Government demand on estimates of the yield of the land.

Founded on the capability of the land and the general circumstances of the districts.

Satisfactory results of the change.

6. The result showed the wisdom of the course taken. In the second year of the Indápur settlement the Revenue Commissioner reported to Government that "the sum *actually collected has never been so great* except during the first four years of our occupation, when it is generally acknowledged our demands were much too high"; and, again, "the

*Afterwards Major Sir George Wingate, K.C.S.I.

outstanding balances *have never yet been so low at the end of the official year as they were last year.*" A marked extension of cultivation was one of the immediate results of the settlement; nearly 68,000 acres of waste land having been brought under the plough by the end of the second year, besides more than 3,000 acres reclaimed by immigrants from other districts, attracted to Indápur by the revived prosperity of the táluka.

Extension of Survey operations into other districts.

7. The Indápur experiment having proved thus signally successful, the survey operations were rapidly extended to other districts, the same results following everywhere. In the course of a few years separate surveys were organized for the Poona and Ahmednagar Collectorates and for the Southern Marátha Country. As experience was gained, improvements were introduced in the methods of procedure, the end in view always being to render them as simple and susceptible of thorough check and control as possible, as well as to adapt them to the varying circumstances of the districts which successively came under the survey.

Changes in 1847.

But it was not till 1847 that a definite and permanent form was given to the system of survey operations. In that year, in accordance with the orders of Government, the Superintendents of the three surveys met at Poona, and drew up a joint report setting forth what they considered to be "the best means for bringing the somewhat diversified operations of the several revenue surveys of the Presidency into conformity as far as practicable, and also for ensuring the results of the surveys being turned to the best account, and maintained in their original integrity in the future management of the districts." The Superintendents, besides defining the objects of a revenue survey, and the general principles on which the assessment of land should, in their opinion, be conducted, submitted a body of rules for definition and demarcation of fields, the settlement of boundary disputes, the classification of soils, the interior regulation of surveys and the administration of settlements, which having received the approval of Government became an authoritative manual for the conduct of all future survey operations. Up to this period, though there had been a general adherence to the main principles by which the work was governed from its beginning, some diversity of practice had prevailed in the different surveys. A greater degree of uniformity and completeness was now given to it.

Joint Report of the Superintendents of Survey.

The "Joint Rules."

Sketch of the system.

8. At this point it seems desirable to sketch briefly the general features of the revenue survey system as then defined under official sanction with the modifications which the progress of the survey has since required, though indeed very little modification was made till the survey was completed and till more or less partial revision of the original survey was found necessary.

Organization of the Department.

9. First, with regard to the interior regulation of the different surveys. Each survey was under the direction of a Superintendent, subordinate to whom were several officers designated Assistant Superintendents, having charge of parties or establishments of measurers or classers. The operations of measuring and classing were conducted, as a rule, by separate establishments, and generally the classification of a district followed the measurement at an interval of one season. Every detail of the survey operations was closely supervised by the Assistants. The work in the field was subjected to regular test by them, and none was accepted as trustworthy unless it had stood such test satisfactorily. On the Superintendent devolved, besides the general control of the survey, the duty of determining the relative valuation of fields, and submitting proposals for settlement to Government, and introducing the settlement when sanctioned. In this last operation an officer of the Revenue Department was usually associated with him. As the allotted task of the Survey Department is now drawing to a close, and as recruitment of European assistants has long been impossible on that account, a small modification of the above organization has recently been introduced. The paucity of European assistants has made a system necessary whereby each party is placed in the immediate charge of a native surveyor of experience and two or more parties have been linked together under a European assistant responsible for a test of the work of both the surveyor and also to a certain extent of the men under him. This cannot be looked on as a return to the faulty organization of Mr. Pringle's survey, for not only have the native surveyors the merit of long and careful training but their work is adequately tested. In view of the responsible position which revenue officers as Mámlatdárs will hold in respect to the permanent staff to maintain the survey, selections from revenue officers who have qualified as Mámlatdárs are being made to fill the post of surveyors in charge of a party. This ensures a most important training for these selected men in survey details and principles, and also provides a class for the post of surveyor of higher educational attainments than can be secured from men who have risen through the ranks of the Survey Department. As a further extension of the principle of providing a permanent staff in lieu of the temporary Survey Department it has been decided to train talátis as far as possible in surveying.

Commissioner of Survey and Settlement.

10. In the year 1863-64, two Commissioners of Survey and Settlement were appointed. The office, indeed, had been created at an earlier period in the progress of the survey, when Major Wingate was entrusted with the chief control of the department for the entire Presidency. On his retirement from the service in 1853 it was abolished, but was revived some years later by the appointment of Colonel Anderson as Commissioner of the Southern Division, and soon afterwards of Colonel Francis as Commissioner of the Northern Division of the Presidency. These officers were charged with the direction in chief of the survey operations and with the control of expenditure. The office of the Survey Commissioner is the channel of communication between the Superintendents and Government,

more particularly as regards the settlement proposals sent up by the former. On the retirement of Colonel Francis in 1877 Colonel Anderson was placed in charge of both the Southern and Northern Divisions, and thereafter, though a nominal distinction between these two offices was for some years retained, they were in practice amalgamated into one. When, however, Colonel Anderson signified his intention to retire, an opportunity was taken to give effect to the wishes of the Secretary of State for India to appoint a member of the Civil Service to the office. This was done in 1881 by appointing Mr. Stewart to be Survey Commissioner of the whole Presidency, except Sind, the control of the survey of which province was given to the Commissioner in Sind. The control of the Mysore Survey, which hitherto had been under the Survey Commissioner of the Southern Division, who was also Inám Commissioner of that province, was withdrawn, owing to the assumption of the administration of the state by His Highness the Mahárája. On Mr. Stewart's retirement in 1891, he was succeeded by Mr. Ozanne, then Director, Land Records and Agriculture. In 1883 the department of agriculture had been created on the recommendation of the Famine Commission of 1878, and in 1884 that department was expanded into the department of Land Records and Agriculture with the special object of providing a permanent department to succeed the Survey Department, and to maintain its completed work and traditions. On the 1st April 1893, the offices of Director, Land Records and Agriculture, and Survey and Settlement Commissioner were amalgamated under the title of Survey Commissioner and Director, Land Records and Agriculture.

Principles of the Survey.

11. With respect to the general principles on which the survey operations were and are conducted, great importance is attached to the correct measurement and demarcation of individual holdings. The holding, or the area of land, no matter how small, entered in the records of a village as belonging to a registered occupant, is the theoretical unit of survey: the success of settlements on the "rayatwári" system depends in a very great degree on the correctness of the measurement of individual properties and on the facilities afforded for identifying them. To ensure these objects a constant check is kept on the work of the surveyor, who is required to have boundary marks erected at the corners and bends of each property as his work progresses, and is taught to regard this point of his duties as equally important with that of ascertaining areas. Great pains are taken in the construction of the village map, in which, besides the outline of each survey number (in which may be included several holdings or properties), the position and description of every boundary mark are shown by conventional signs. The means of identification are thus rendered complete. The small holdings, or *pot* numbers, are shown on a large scale plotted on separate sheets attached to the register of each village.

The "Survey Number."

12. The typical survey number is a field belonging to one man just large enough to be cultivated by him with one pair of oxen. It varies in area therefore with the character of the land and of the cultivation, but in practice it has not been possible to adhere to the type, and therefore arose the necessity of clubbing several properties to form the survey number. Theoretically, as has been stated, the survey unit is the area of land, however small, held by the registered occupant, but as the survey tenure places no restriction on sub-division of properties it became necessary to limit sub-division for convenience of revenue administration. In 1868 a limit was recognized by Government which varied in different tracts and in different classes of land. Sub-divisions below the limit are only permissible with the express sanction of the Survey Commissioner, which sanction is given only in special cases. Both the survey number and the survey unit, though the former is still the map unit, have thus lost their typical character, and there exist many rights in the lands of a survey number, and even of the recognized share of a survey number, which are not registered in the village accounts. The registration in these accounts is evidence of liability for the assessment, but not necessarily of proprietory right in the land. The desirability of making the survey record a record of rights as well as of liability is now recognized. It is certain that the survey record can be made to show actual rights to a greater extent than it does in fact show them; but on the other hand with the rules checking sub-division, many rights must remain, which demand separate record, if such record is decided to be necessary. The question involved is now under consideration.

Survey at first for purely revenue purposes.

13. Up to the period (1867) when operations preparatory to the introduction of revised settlements were begun in the Poona and Násik Collectorates, it was never attempted to give anything of scientific precision to the survey, or to ensure accurate topographical results. The survey was instituted, as has been shown, for purely revenue purposes, and at an emergent crisis questions of geographical utility could be allowed no place in presence of the paramount consideration of how to afford the means of improving the land revenue administration, and ameliorating the condition of the agricultural classes in the shortest time, and at the least cost. In its early years the work was of the roughest description; but as it advanced, and a stricter supervision was exercised, some degree of excellence was attained even from a topographical point of view. At the present day the village map is constructed with much accuracy, and, besides presenting a thoroughly correct delineation of field boundaries (its chief object), shows village sites, roads, paths, tanks and the physical features of the country within its limits with considerable fidelity. In the districts in which the revenue survey followed the Imperial Topographical Survey, the character of the work was greatly improved by taking the great trigonometrical triangulation as a basis of

survey, and adopting the system of village traversing. The plan of working in connection with the Imperial Topographical Survey proved successful.*

14. As revision operations by degrees became more and more restricted and partial, because the work of the old survey, as it progressed, naturally became more and more correct, at later revisions that work was found good enough to be accepted as final, and the utilization of the work of the trigonometrical survey became unnecessary. One limitation was necessarily observed. A cadastral survey map for revenue purposes cannot in rugged country be also a correct topographical map.

System of classification of fields.

15. The system of classification adopted by Mr. Goldsmid and Lieutenant Wingate in Indápur detailed in the Rules known as the "Joint Rules" which accompanied the Joint Report of 1847 has been continued to the present time with such few modifications as subsequent experience showed to be desirable. Great care is taken to preserve uniformity in the standard of valuation among the different classing parties, as well as by constant tests on the part of the superintending officers to ensure the utmost correctness in the work performed by each classer. The classification is carried out field by field, and the system ensures that each holding shall be minutely examined, the results being so recorded as to enable the testing officer to see at once whether this has been done or not. So simple is the plan of classification, and so capable of being worked out by the native subordinates in conformity with certain established principles, that the average difference between the original operation and test does not exceed 6 or 7 pies in a maximum valuation of one rupee.

16. The experience gained in land valuation by degrees showed that the "Joint Rules" could be improved upon. The prime aim of that system of classification was to fix the relative valuation of the fields of a village and during the classification attention is concentrated on that object. It cannot be too strongly stated that measurement and classification have no direct bearing on the assessment or land tax ultimately fixed. But both measurement and classification are necessary preliminaries. They are requisite to ensure that the assessment should be fairly and evenly distributed. But here their use ceases. When the classification is done the Superintendent has before him a complete statement of the correct measurement of fields and of the relative valuation of each field expressed in annas. This notation was adopted simply for convenience, for the purpose would equally well have been served if the comparative valuation had been expressed in aliquot parts of 100 or any other similar manner. The adoption of the Re. 1 or 16 anna standard for the comparative valuation has resulted in some confusion in the minds of others than survey officers between the *relative* valuation or classification valuation and the *actual assessment*, which is fixed in the manner to be presently explained.

How settlement is effected.

A statement is then made out for each village showing the relative valuation in annas of each field. The sum of the field valuations represents then in annas or divided by 16, in rupees, what the assessment on the village would be if an assessment rate of Re. 1 were applied to a field valued at 16 annas. With this guide the Superintendent proceeds to work out his proposals for assessment. From his study of the tract, its varying conditions as to rainfall and communications, its old assessment, and the success or otherwise of its operation during the lease about to expire, he groups the villages into assessment groups, again with the prime object of ensuring proper distribution of the assessment to be fixed, and, taking into consideration the rates already fixed for surrounding tracts, he chooses a rate to be applied to the different groups which will discount the advantages or disadvantages of rainfall and communication of the groups as compared with each other, and which will at the same time when applied to the classification values bring in the revenue which in his opinion is a moderate assessment for the tract as a whole. Such rate is called the maximum rate. Up to the stage then of considering the classification valuation or *kacha akar* as it is technically called the operations are purely mechanical.

17. The "Joint Rules" made provision under which a field might be classed only up to 16 annas but showed how this maximum should be reduced, whether on account of character of the soil or its depth, or on account of faults, such as irregular sloping surface, excess of lime, or excess of surface moisture; but the "Joint Rules" did not fix similar guides for an increased valuation for advantages. It has been left to after-experience to improve the relative valuation in this direction. Corresponding with the "faults" whereby a valuation is decreased by degrees the classers have prescribed various "advantages" whereby the relative valuation is carried even beyond 16 annas. These are numerous; but one or two "advantages" may well be specified, from a description of which the character of this improvement in valuation may be rightly judged.

Improvements in valuation.

As excess of moisture from surface springs lowers the agricultural value of land, so the advantage of position raises this value. If, for instance, by its position a field derives a beneficial flooding from a river through a deposit of fine silt after a flood subsides, or if by

* In the province of Gujarát the utilization of the revenue survey maps has had a fair trial for some years past, and has been found of the greatest value. The maps of that province, prepared by Colonel Haig, R. E., with the use of the revenue survey maps, were exhibited at the Venice Geographical Congress, and obtained a gold medal; and the Government of India, while commenting upon this, remarked in their Resolution, Revenue and Agriculture Department, No. 168, dated 8th May 1882, as follows:—

"The Government of India is extremely glad to notice that in this survey Colonel Haig has been able to take much of his topographical details from the field surveys of the Bombay Revenue Survey. The economy of this is obvious, and the more recent work done by the Survey Settlement Department of that Presidency approaches in its accuracy a scientific survey."

position a field is near enough to a running stream to enable the cultivator to irrigate his land by erecting a well on the bank of the stream, an increment in classification is justified and indeed is called for to ensure a fair distribution of the assessment.

Another instance may be specified. The ordinary classification does not deal with any depth beyond three feet. As a rule that is sufficient for the approximate valuation required, but with this classification two fields may be valued alike which may be of diverse value in that in the one irrigation water may be found at a short depth and in the other at a very great depth; or in the one if wells are dug sweet water will be found and in the other salt water unfit for irrigation. Here again a differentiation is needed which was not provided for in the "Joint Rules."

The application of advantages is regulated by prescribed scales. Some of these advantages have been elaborated into large measures of extensive application, such as the "sub-soil water advantage," the "general position class." To correct a common misunderstanding it may be added that, whatever be the application of such methods of making the relative valuation more correct than it was, it can have no effect on the actual assessment imposed on a tract as a whole.

Settlement operations confined to one táluka at a time.

18. In the final operation of settlement it has always been the practice to include no larger area than a single táluka, and often only a small group of villages. This enables the officer proposing the settlement to give the most minute consideration to the condition and requirements of the tract of country with which he has to deal, and at the same time permits close scrutiny of his proposals by the reviewing authorities and by Government. A further advantage of this method of proceeding is, that it affords an opportunity of observing the working of a settlement on a small scale and judging of the suitability of rates applied to a limited extent of country before imposing them over a large area.

Term of Settlement.

19. The maximum term of settlement is thirty years, except in the province of Sind, where, owing to the still imperfect condition of irrigation, it has been thought desirable to adopt the shorter period of ten years.

20. Such are the general principles on which the revenue survey operations have been conducted in this Presidency, the whole of which except Native States and alienated villages has now been brought under the survey settlement.

Most of the tributary Native States have either introduced a survey settlement following generally the lines of the British survey themselves, or with the aid of the British survey, and the majority of alienated villages have been similarly brought under the survey tenure.

Necessity of legalizing Survey operations.

21. These operations had been in progress many years before any question arose as to the expediency of giving them legal sanction. A revenue survey was a measure for which there were sufficient precedents, the whole of the Deccan having been surveyed by direction of the celebrated Malik Amber, and partial surveys having been executed under the Marátha Government. The survey now under description had, therefore, all the legality that consonance with previous usage could give it. But with the progress of British administration the value attached to rights in the land, and the inclination to resist any attempt to encroach on them, were constantly increasing. The survey itself had largely contributed to this result, and as it advanced, and valuable interests became affected by it, a disposition to question the legality of its proceedings began to be manifested. It became, therefore, imperatively necessary to confer on these proceedings a validity which could not be disputed. Accordingly in the year 1864 a bill was introduced in the Legislative Council "to provide for the survey, demarcation, assessment, and administration of lands held under Government in the districts belonging to the Bombay Presidency, and for the registration of the rights and interests of the occupants of the same." This became law in the following year under the title of the "Bombay Survey and Settlement Act" (Act I of 1865). This Act confirmed previous settlements, empowered Government to "direct the extension of the survey to any part of the Presidency," defined the powers and duties of survey officers, provided for the demarcation of field and village boundaries, and the settlement by the survey officers of disputes connected with them, and for the erection and repair of boundary marks. It empowered the officer in charge of a survey to assess Government and alienated lands, and required him, when making settlements of land revenue, to prepare a record showing all rights and interests in the land, and giving all other necessary information. It also provided for the administration of survey settlements, and empowered Government to direct a fresh survey, and to revise assessments on the expiration of a term of settlement. Shortly after the passing of the Act the settlement leases of the earliest settled tálukas began to fall in and in these field operations preliminary to the introduction of revision survey rates had to be undertaken. Indápur was the first táluka in which revision field operations were commenced. These operations were conducted on the same general principles which guided similar operations in the original survey and which are described above. The policy of this Government has from the beginning been opposed to entire re-measurement and re-classification, but as in the tracts settled during the infancy of the department the work of the original survey was found to be too faulty and imperfect to be adopted as the basis for revision of rates, a general re-examination and revision of the old measurements and classification were found at first to be necessary. Gradually, however, as the tracts latterly dealt with by the original survey came up for revision the field work became more and more partial until in the tálukas last dealt with and in which the revision operations have now

Object of Act I of 1865 (Bombay).

been completed the field work of the original survey was found to be sufficiently correct to be adopted for the purposes of revision settlements without any detailed test or re-examination. Advantage has been taken at revision to improve the old valuation with due caution that such improvement should not in any degree be a virtual tax on improvements carried out during the currency of a lease by the expenditure of private capital.

Land Revenue Code.

22. Until 1879 the law which governed these operations was contained in Act I of 1865. In this year Bombay Act I of 1865 was repealed and the provisions therein contained were re-enacted in the Bombay Land Revenue Code (Act V of 1879). In this Code, while all the provisions of Bombay Act I of 1865 relating to assessments in revision were re-enacted without any change, a new provision was inserted whereby a right was reserved to Government to take into consideration in fixing revised rates, certain classes of improvements effected by the owners or occupants from private capital. This provision was opposed to the fundamental principles of the Bombay settlement system, and further as it was considered likely to discourage the application of private enterprise and capital to agriculture, Government in 1884 issued an executive order giving a general assurance that all improvements effected by occupants from private capital should be exempt from taxation in revision and further restricting the enhancements in revision settlements to the limits prescribed in the following rules :—

Limitation of enhancements and non-taxation of private improvements.

1st.—The increase of revenue in the case of a táluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

2nd.—No increase exceeding 66 per cent. shall be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

3rd.—No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

Amendment of Land Revenue Code.

23. Notwithstanding this assurance it was considered inadvisable to retain the objectionable provision above referred to in the statute book and it was accordingly amended by Act IV of 1886, whereby the following two principles have been laid down for the guidance of settlement officers in fixing rates in future revision settlements :—

(1) That assessments will be revised on consideration of the value of land and the profits of agriculture, and

(2) That assessments will not be increased at revision on account of increase to such value and profits due to improvements effected on any land during the currency of any previous settlement by or at the cost of the holder thereof.

Financial results of Revenue Survey.

24. Before proceeding to describe the several land tenures which obtain in different parts of the Presidency, it seems desirable to show approximately the financial results of the original and revision settlements introduced into the Presidency from the commencement of the Department up to the present time. These results are as follows :—

	Revenue Realizations prior to Settlement.	Revenue Realizations under Settlement.	Percentage Increase.
Original Settlement.	Rs.	Rs.	
Kaira	15,71,029	14,07,321	—10·4
Surat	18,94,725	21,50,070	13·5
Broach	18,63,860	19,52,414	4·7
Thána...	7,49,301	9,93,000	32·5
Ratnágiri	7,92,813	7,85,780	—0·9
Kánara	6,53,976	9,78,413	49·6
Total ...	75,25,704	82,66,998	9·9
Revision Settlement.			
Khándesh (partly revised)	15,41,010	20,04,201	30·0
Násik (do.)	7,20,615	9,72,432	34·9
Ahmednagar (completed)	11,76,900	15,12,309	28·5
Poona (nearly completed)	9,15,221	12,06,091	31·7
Sholápur (do.)	6,66,554	9,12,837	36·9
Sátára (partly revised)	5,83,858	7,80,484	33·7
Belgaum (completed)	11,04,823	14,35,737	29·9
Dhárwár (do.)	13,00,701	18,87,818	45·1
Bijápur (do.)	8,56,355	10,79,438	26·0
Kolába (partly revised)	1,14,010	1,56,904	37·6
Ahmedábád (completed)	8,74,265	10,99,018	25·7
Panch Mahals (partly revised)	1,10,427	1,11,934	1·4
Karáchi	6,45,807	10,60,541	64·2
Hyderábád	10,56,861	18,15,578	71·8
Shikárpur	15,30,904	30,33,105	98·1
Upper Sind Frontier	5,39,925	8,05,020	49·1
Total ...	1,37,38,236	1,98,73,447	44·6
Grand Total ...	2,12,63,940	2,81,40,445	32·3

Summary.

Realizations prior to Settlement.	Realizations under Settlement.	Amount of Increase.	Total Cost.
Rs.	Rs.	Rs.	Rs.
2,12,63,940	2,81,40,445	68,76,505	2,73,36,798

It is necessary to explain that the original settlements in Ratnágiri and Kánara are final settlements under Section 1, Act IV of 1886, in that no general re-valuation of land will be permissible on the expiry of current leases: while in the other districts of Kaira, Surat, Broach and Thána under original settlement, the relative valuation of lands is liable to modification and improvement on fixed principles on the termination of existing guarantees. Further, it must be understood that the figures in the above statement are for the various districts as they existed at the time of settlement. The extensive territorial re-arrangements carried out about the year 1867-68 render it impossible to show the results for the different collectorates as now organised without much labour.

The Survey Tenure.

Definition of the Survey Tenure.

25. The most important feature of the Bombay Survey Act (now embodied in the Bombay Land Revenue Code Act V of 1879), as it affects interests in the land, is the definition of the right of occupancy. This right is declared to be simply conditional on the payment of the Government demand, and to be a transferable and heritable property continuable without question at the expiration of a settlement lease, on the occupant's consenting to the revised rate. The right of occupancy, which has thus received legal recognition and sanction, is commonly known as "the survey tenure"; and though the complete security of the title it confers has in most cases superseded the ordinary tenures previously existing, these may here be briefly described for the purpose of comparing them with the new tenure obtaining in all settled districts.

Tenures previously existing.

Tenures in the Deccan.

The Mirás Tenure.

26. Previous to the survey settlement all land in the Deccan, not alienated, was held by two classes of occupants. The first was the mirásdár, or tenant with right of occupancy; the second was the upri, or tenant-at-will. The mirásdár was the freeman of the village, his land was heritable and transferable, and he held at a fixed assessment, though under the Marátha Government he was liable to demands on account of extra cess. In former times the name of mirásdár carried some degree of distinction with it, and the position was regarded as an enviable one. It could be acquired by simply consenting to pay the Government demand on the entire area in occupation, whether cultivated or not—an essential condition of the mirás tenure—and by the payment of a fine. The most remarkable incident of the tenure was that it was not subject to forfeiture for default of revenue payment or even for the abandonment of his village by the mirásdár, unless he was absent for a longer period than thirty years. If in this respect, however, he enjoyed an advantage unknown to the survey tenure, there were counterbalancing circumstances in his position which rendered it greatly inferior to that of the occupant under the survey settlement. For he was not only liable to extra and arbitrary impositions, but was required to make good the claims of the Government on defaulting brother mirásdárs.

The Upri Tenure.

27. The "upri" had no status in the village in which, as the name imports, he was regarded as a stranger. He cultivated the common lands of the village or those of absentee mirásdárs, but had no proprietary interest of any kind in either. On the other hand, he could not be called on to pay revenue on any larger area than that actually under crop, nor be held liable for the default of other cultivators. In the case of the "upri," then, fixity of tenure has been substituted for tenancy-at-will, but coupled with the greater responsibility necessarily attaching to a settlement leased in definite areas.

Comparison of these with the Survey tenure.

28. To recapitulate: the advantages enjoyed by the occupant of land under the survey settlement are—

1st.—A separate settlement with Government.

2nd.—A lease guaranteed for thirty years or other fixed period, terminable by him as to the whole or part of his holding at the expiration of each year, but by Government only on his failure to pay the assessment.

3rd.—His occupancy is heritable and transferable by gift, sale, or mortgage, without other restriction than the requirement to give notice to the authorities.

4th.—He is at liberty to resign his entire occupancy or any part thereof which is separately recognized in the survey and village records in any year, provided notice be given by a fixed date. If waste land be available, he may enlarge his holding at pleasure on application to the district officials.

5th.—He may sublet his lands, and Government will assist him, under certain limitations, in recovering rents from his tenants.

6th.—His holding cannot be encroached on by his neighbour, every recognized subdivision of it being clearly defined by boundary marks and susceptible of immediate

identification by means of the village maps and registers. Further, the fact of his possession of any field or sub-division of it can be traced without difficulty in the village records year by year up to the date of the introduction of the first survey settlement. Thus the chances of dispute and litigation are entirely removed, or reduced to a minimum.

7th.—The right of the occupant to a renewal of the lease on the expiration of the term, at revised rates fixed not with reference to any improvements made by the occupant from private capital and resources during the currency of any settlement under Bombay Act I of 1865, or V of 1879, but with reference to general considerations of the increased value of the land, whether as to soil or situation, prices of produce, or facilities of communication.

Subject, then, to the payment of the Government assessment, the occupant of land under the survey tenure may be said to enjoy every right of property that he can desire, with the advantage of possessing a title the most simple and complete that can be imagined. The chief principles of the tenure thus described have been also adopted in Berár and Mysore.

Tenures in Gujarát.

The Tálukdári Tenure.

29. The tálukdári is one of the most important tenures in Gujarát. It prevails, principally, in the western districts of Ahmedábád adjoining Káthiáwár. The tálukdári districts proper are :—Viramgám, Dholka, Dhandhuka, Sanand, and Gogha. The area under this tenure is about 1,466 square miles. (There are also tálukdári estates in the Broach Collectorate and the Panch Mahál, aggregating 256 square miles in area.) The estates of the Náiks in the Dohad Táluka of the Panch Mahál, of an area of 90 square miles, are also held on what is practically the tálukdári tenure. It has, however, been ruled in their case that the Náiks cannot be considered absolute proprietors of the lands.

Tálukdárs defined.

30. The tálukdárs are a yeomanry, mostly of pure Rájput race, descended from Hindu chiefs of ancient lineage. Some are of mixed Rájput and Koli race and some are Musalmáns. The tálukdári districts comprise numerous estates, great and small (the successive partitions of generations), and each property now consists of one, two, or more villages. The Rájputs on each property number from about 50 to 200, the steady growth of branches and offshoots of the original single tree. The tálukdárs are the Chiefs of their people—gentlemen who consider all manual labour degrading, and live on the hereditary share of the produce of the lands cultivated by their tenants-at-will.

Position of a Tálukdár under Act VI of 1862.

31. The tálukdárs of the Ahmedábád District according to Bombay Act VI of 1862 are absolute proprietors of their respective estates, subject to the payment of the *jama* or Government demand, which is fixed for a term of years at the expiry of which it is subject to revision. Each principal sharer (muksh bhágdár) has his own portion of the village site in which those families who cultivate his lands reside. He is competent to give in *pasaita* or mortgage for the term of his life or with the sanction of the Tálukdári Settlement Officer for any term his own lands, and he allows village servants the grain produce of certain fields unless as in some cases they receive cash emoluments. He is responsible for his quota of the *jama* but has no authority to alienate permanently any part of his estate without the sanction of Government, under section 31 (2), Act VI of 1888. The tenure in Broach and Kaira is very much the same as in Ahmedábád, except that the *jama* is *udhad* or fixed and is not liable to periodical revision.

System under which Government demand is levied.

32. Under the system which has been introduced into the Dholka Táluka at its Revision Settlement in 1893, and which is about to be introduced into the other tálukás of the Ahmedábád District, the only Government demand from the tálukdári estates as such is that for the *jama* on *darbári* lands, *i.e.* lands not alienated but paying rent to the dárbár or tálukdár. This is paid in cash by fixed instalments. As it was found that the Civil Court would not assist tálukdárs in recovering *sanadi salami* (or quit-rent on lands alienated from the dárbár) from their alienees this item of quit-rent no longer forms part of the Government demand and lands formally recognized by Government as alienated are entirely exempt from *jama*. All lands which have not been so recognized are treated as darbári and are liable to assessment to *jama* which is paid by the tálukdár.

The local fund cess which is levied under Act III of 1869 is now calculated at the rate of one anna in every rupee of the survey assessment of the estate, not as formerly at an anna in every rupee of the *jama*. This is paid primarily by the tálukdár who is entitled to recover from his tenants such portion of it as is due for lands held by them.

If a shareholder fails to pay his *jama* his share is generally attached and managed by Government who satisfy the demand for *jama* and pay the balance of the income to the defaulter after deducting a sum for expenses of management. The old system of appointing one of the sharers as *wahiwatdár* or manager has altogether disappeared. In common with all other holders of land the tálukdárs are responsible for the preservation of boundary marks on their estates, and are subject to the provisions of the Land Revenue Code, 1879, in this as in other matters.

Tálukdári Estates in the Panch Máhals.

33. In the Panch Máhals the estates of the tálukdárs of the Godhra and Dohad Tálukás have been surveyed, classed and assessed according to the survey principles. The *jama* they

have to pay has been fixed in reference to the survey assessment and is liable to vary at each revision of rates.

The estates of the Kálol, Hálol and Jhálod Tálukás have also been surveyed and classed, but, owing to the destruction by the Surat fire of 1887 of the survey records, not assessed. In their case also the present *jama* paid to Government is liable to enhancement at future settlements.

In consideration of the prospective enhancements of *jama* Government have foregone all claim to *judi* (quit-rent) on alienations in the tálukdári estates of the western Maháls. A four-anna settlement has been imposed on the alienations claimed by the leaseholder Náiks of Dohad. In similar estates in Jhálod the question is still undecided. The above concession was accompanied by a prohibition of all future alienations of whatever kind.

The local fund cess of one anna in the rupee is levied on the full assessment of tálukdári villages in all the tálukás except Godhra, where in the case of Mehlol it is levied under special orders on the *jama* only and in the rest of the villages on the lands cultivated.

Extent of Government interference in the management of the Tálukdári villages.

34. Except under the circumstances alluded to below Government does not interfere in the management of tálukdári villages, save that it provides under Act VI of 1888 for the entertainment at the tálukdár's expense of what it considers an adequate police establishment, and under the same Act prohibits, without the sanction of the Governor in Council, the permanent alienation of any lands forming part of a tálukdári estate. A tálukdári estate may be taken over and managed by Government under Act VI of 1888 in any of the following circumstances :—

(1) When there is a dispute among the sharers or reason to apprehend danger to the peace of the country or injury to the well-being of the inferior holders.

(2) When partition is being effected, pending such partition.

(3) On the application of the tálukdár himself.

A tálukdári estate is also liable to attachment and management under the provisions of the Land Revenue Code.

35. There are two systems in force for the levy of rent by the tálukdár from his tenants. The oldest and most common is that of *bhágbatai* or crop share. According to this system the partition of produce between landlord and tenant is determined by the *dháro* or village custom, which has in many cases been reduced to writing. The value of the crop is estimated either by calculation from the ascertained value of test areas while it is still standing (*dhal*=appraisement) or by actual weighment after the crop has been removed to the grain-yard, where the produce of each tenant's holding is kept in a separate heap until its value has been ascertained. A certain proportion is deducted from the whole for seed and the perquisites of various village servants and the remainder is divided in the proportions sanctioned by the custom of the village between the tálukdár and his tenants. The average share taken by the tálukdár has been assumed to be 50 per cent. of common grains, 40 per cent. of wheat and 48 per cent. of cotton.

36. The second system is that known as *bighoti*, and in tálukdári villages there are two varieties of it. *Bighoti* means rate per acre or more strictly, per *bigha*, but the rate may be fixed with reference either to the capabilities of the soil, as in Government villages, or to the crop which is grown on it. The rates fixed vary in different parts of the district. In the Ahmedábád District the bighoti system has been introduced principally in those villages which have at one time or another been under Government management, but in Kaira and Broach it is in force in all the villages held on tálukdári tenure.

Vánta Tenure.

Origin of the tenure.

37. The *vánta* (divided) tenure (in contradistinction to *talpat*, paying full assessment) prevails more or less in certain villages all over Gujarát north of the river Tápti. When the Mahomadans invaded Gujarát they found the country partitioned out into estates of large or small Chiefs, whom they forcibly deprived of all but one-fourth of their possessions, and the portion thus left took the name of *vánta* (divided). In some cases (where it is supposed there was no opposition to this spoliation) the *vánta* was granted free, and where the contrary was the case it was burdened with a *salámi* or quit-rent, which remains to this day; but there is no record, nor even tradition, to show on what principle quit-rents were imposed. No holder of *vánta* lands has any documentary title, and the limits of the same are determined from the first trustworthy record prepared under British rule, as contained in the village accounts. Certain *vánta* estates pay *tribute* in the shape of an *udhad jama* or are in some cases rent-free and subject to the summary settlement cess only. Isolated *vánta* lands may be rent-free or subject to quit-rent. The lands held on this tenure are mostly in the hands of Rájput Thákors of one class or other. There are a few villages to be found in which the lands are divided into two portions, called respectively *vánta* and *talpat*, each defined by some fixed boundary, such as a river, a road, or a stream, the village site itself being also divided. The *vánta* portion is held either rent-free or subject to a *salámi* or quit-rent.

38. *Senja*—undivided, in contradistinction to *narvádári*, *bhágdári*, and other divided villages—is the ordinary *rayatwári* or Government tenure of the province, the assessment being placed on each revenue survey number, and the settlement made by Government directly with the occupant.

Narvádári and Bhágdári Tenures.

39. The peculiarity of the *narvádári* and *bhágdári* tenures is that they involve joint responsibility for the payment of the Government revenue. The first-named tenure prevails chiefly in the district of Kaira, a few villages being also found in Ahmedábád and Surat, while the latter is confined to the Broach Collectorate. There is one *khálsa* or Government village in the Panch Mahál which is held and has been settled on the *bhágdári* tenure.

The Narvádári Tenure.

40. The lands of *narva* villages consist of certain main divisions (*muksh bhág*), containing sub-shares (*peta bhág*), which, in their turn, are up to a fixed limit divided into fractional parts. The head of each estate or main division is called a *muksh bhágdár*, and is responsible for the payment to Government of the assessment leviable on the whole share. Similarly the holders of sub-shares of a main division (the *peta bhágdárs*) are collectively responsible for that portion of the assessment which has been allotted to their several sub-shares. All sub-sharers have equal rights, are called *pátidárs*, and are descendants of the old proprietary cultivators. The shares or divisions, great and small, are sometimes of equal and sometimes of unequal amounts, but always in well-known and recognized proportion, so that the assessment due by the whole village is exactly apportioned among them. As the *narvádari* and *bhágdári* tenures had been acknowledged and preserved under Act V of 1862, special arrangements were required for the settlement of villages in which these tenures existed. The register of existing shares was accepted, and the lump sum due from the village, with the exception of the assessment on the common (*majmun*) land, was apportioned among the different shareholders according to the values entered in the register of the *phálavni* or rate of apportionment.

Settlement of common (Majmun) Land.

41. It is seldom that the whole of the land of a *narva* village is included in the *narva*. There is almost always a portion of common (*majmun*) land. This land is in some cases in possession of the sharers, not as *narva* land but as *majmun* (it is then called *bhág majmun*), in which case they are responsible for its assessment according to their occupancy. Where not so, it is managed like that of an ordinary *senja*, or undivided village, quite distinct from the *narva*.

Varieties of Narva Tenure.

42. The *narva* villages are not all constituted precisely alike : there is for example—

(1) The perfect *pátidári*, in which all the lands are held in severalty by different proprietors, each person managing his own land and paying his fixed share of the assessment, the whole being jointly responsible if one sharer cannot fulfil his engagements. This is the ordinary *narvádári* and *bhágdári* tenure which exists in a large majority of the villages.

(2) The imperfect *pátidári*, in which part of the land is held in common and part in severalty, the profits from the common land being first appropriated to payment of the Government revenue made up according to rate on the several holdings. The peculiarities of each have been upheld by the new settlement.

Under the survey system many *narva* village communities have been allowed, at their own wish, to divide their respective responsibilities for the revenue, according to the assessment of their respective shares, instead of according to the old symbolical division (*phálavni*) of the lump assessment responsibility originally entered in the register of the *narva*.

Position of tenants in Narva and in Bhágdári Villages.

43. In *narvádári* and *bhágdári* villages all persons cultivating *narva* or *bhágdári* lands, whatever rights they may have, are tenants, not of Government, but of the *bhágdárs*, who are alone responsible for the revenue. They are—

(1) Tenants-at-will, holding at the pleasure of the *narvádárs*, who can eject them, or increase their rents at discretion.

(2) Customary tenants, who cannot be ejected so long as they pay the customary rental, which is either a fixed share of the produce or more commonly the customary *bighoti* rates, which are generally recorded in the village books.

Soon after the introduction of the survey settlement a "record" is prepared, setting forth the respective rights of the superior and inferior holders. These records have not, however, the force of judicial decisions.

Difference between the Bhágdári and Narvádári Tenures.

44. The *bhágdári* tenure differs from the *narvádári* in one important particular only, *viz.*, that in the former there was always a fixed *bighoti* assessment on each field; and although the assessment of each share (*bhág*) was not the aggregate of the assessments of the several fields which the share comprised, it was the amount of the total field assessment of all *bhágdári* lands, divided according to the register (*phalavni*). In the *narvádári* tenure, on the other hand, there was never a separate field assessment, the revenue being fixed in the lump. It will be seen that, although the *narva* and *bhágdári* tenures have been preserved in their integrity by the survey, yet the amount of revenue to be paid in the lump has been ascertained by a field assessment: so in t event of a contingency arising, such as is contemplated by clause 2 of section 8 of Regulation XVII of 1827 (reversion to Government on account of non-payment of revenue), the survey rates could at once be introduced in exactly the same way as in ordinary Government (*senja*) villages.

Mehwási Tenure.

45. In some parts of Gujarát, *viz.*, on the banks of the river Máhi and in the Paránti Táluka and Modása Mahál of the Ahmedábád Collectorate, certain villages are held on what is known as the *mehwási* tenure, and pay the revenue in a lump sum, the amount

of which has hitherto fluctuated at the discretion of the Collector. These villages are held by the descendants of Mehwási Koli or Rájput Chiefs, once great freebooters and the terror of the country. The principal shareholders are generally *Thákors*, and are called *muksh bhágdárs* the sub-sharers being known as *peta bhágdárs* as in villages held on the *narva* tenure. Most of these villages were originally held rent-free, or subject to a small tribute. Conditions were generally attached to the tenure, such as the police management of a small portion of the country, the keeping open of certain roads infested by robbers, or forbearance from plundering on the part of the holders and their fraternity. Under British rule and a better system of police these conditions are, of course, unnecessary, and the villages are held subject to the payment of the *jama* only. Of late years, *talátis* (village accountants) have been introduced into some attached mehwási villages, and the *jama* collected from the shareholders, who sublet their lands either on cash or grain rents. The steps which were taken in 1877 to introduce the revenue survey into these villages were rendered futile by the destruction by fire of the survey records at Surat in 1887, but the villages have recently been resurveyed and they are to be treated in the same way as Tálukdári villages as regards the imposition and levy of a *jama* which will be proportioned to their survey assessment and will be liable to revision at the end of a term of years.

In the Kálol Táluka the headmen of 23 villages with their sharers under the name of Mehwási *patels* claim certain privileges amounting to a distinct tenure. It was decided (1887) that this tenure did not correspond exactly with the *narvádári* or *bhágdári*, but more nearly approached that of the Tálukdári villages in the Ahmedábád Collectorate, and that the villages undoubtedly fell within the category of those described in section 8 of Regulation XVII of 1827 as held by shareholders settling hereditarily, and, under certain terms, were at the same time offered to the *patels*, but it was not until 1887 that a settlement was arrived at. The tenure has now been recognized in 21 villages, and its more important conditions are that the *patels* have a lien on their waste lands on condition that they limit their demands on their tenants to the survey assessments and pay as *jama* certain proportions of the assessments of the cultivated lands held by themselves and their tenants. The proportion varies according to the area of forests reserved in the villages, and the forest rights of Government in the waste lands have been maintained though liberal privileges have been conceded. The *patels* (headmen) employ their own *talátis* (accountants), but are under obligation to keep accounts and furnish statistics.

Máleki Tenure.

46. In the Thásra Táluka of the Kaira Collectorate is a clan of Mahomadan yeomen known as the "Máleks," who hold their villages on a special tenure, the origin of which is as follows:—

Nearly four centuries ago Mahomad Begada, Sultán of Ahmedábád, granted as a reward for military services, at the taking of Pávágad (a celebrated hill-fort near Chámpáner), 12 villages to certain Musalmán families, known as Málekjádás. On the introduction of British rule these 12 villages had, by the founding of new hamlets, increased to 17. They are now 27 in number, into all of which the new settlement has been introduced. These villages seem to have been originally rent-free, and so continued for 2½ centuries. About 150 years ago the Máleks were compelled by the Maráthás to pay a fixed tribute (*udhad jamábandi*) on their villages. Soon after (about 1769) the *Mulukgiri* army of the Gáikwár levied an additional tribute, called *ghásdána*, which was continued till the introduction of British rule, when this exaction was commuted, and paid by the British Government to that of the Gáikwár. Besides this, several Máleki villages were subjected to a tribute payable to the Bábi of Bálásinor, which was also commuted and paid by the British Government to the Bábi. To meet the Marátha tribute (*udhad jamábandi*) demand the Máleks levied from their cultivators a poll-tax (*karam vero*) and a tax in kind (*waje*) amounting to one-third of the produce of the land.

Present Settlement.

47. In 1865 the Máleki villages were measured and valued by the revenue survey, and a [redacted] introduced, which has since been confirmed by the grant of sanads to the different [redacted]leks.

Udhad Jamábandi Tenure.

48. In some whole villages, or parts of villages, *vánta* lands entered as *sarkári* or Government are held on *udhad jamábandi* tenure, which means that they are liable to a fixed cess (*jama*) only, such *jama* remaining intact even at a general revision of assessment, there being a "right on the part of the occupants in limitation of the right of Government in consequence of a specific limit to the assessment having been established and preserved." Other [redacted]es, not *vánta*, are also held on this tenure. These villages have been surveyed in the [redacted] only, and the fixed assessment has remained intact. A few, however, in the Kaira [redacted]ctorate, which have been under the management of the Collector and of the Tálukdári [redacted]lement Officer as embarrassed estates, have had and are now having their lands surveyed [redacted] classed in detail, with a view to the survey settlement being introduced.

Sarákati Tenure.

49. A few villages in different parts of the province are held on what is called *sarákati* tenure. The term *sarákati* is derived from the Arabic, meaning a partner. In these villages Government is entitled to a certain proportion of revenue, and the holders to the balance; the proportion of the respective shares varies from 10 to 6 annas. It is not unlike what the Máleki tenure has now merged into, the holders having in both cases the right of occupying and subletting all their lands subject to the payment of the fixed proportion of revenue due to Government.

Alienated Lands.

50. The wholly or partially alienated lands in Gujarát are extensive, and of various denominations, the principal being—

Chákariat of all denominations (lands held for service);

Pasaita (land given in charity or to artificers, Bháts, Chárans, or others);

Hária (the price of blood or reward for defence);

Wazifa (an alienation to religious persons of the faith of Islám).

These may be *nakra* (rent-free) or *salámia* (liable to quit-rent). These again may be *vechánia* (sold) or *garánia* (mortgaged), and are then described and known as *pasaita-salámia, pasaita-vechán-salámia, pasaita-vechánia-nakra, haria-garánia-salámia,* and so on.

All the lands, with the exception of *chákariat,* are now *sanadia* or held by sanads under the Summary Settlement Act, and are entered in the accounts under the one distinctive title of *ját inám sanadia,* the old denominations of *pasaita vechánia, garánia nakra,* and so on, not being retained. Lands granted to temples and religious corporations as distinct from individuals (called *devasthán* or *dharmádáya*) are also excluded from those under the title of *ját inám sanadia.* Sanads have not been issued for *chákariat* lands, including those held by district officers who have elected to do service for them.

Tenures in the Konkan.

I.—Northern Konkan.

The Survey Tenure.

51. Land in the Thána Collectorate is held almost wholly on the survey tenure, the occupier having in general had no right so good as that conferred by the survey. There is no *mirás* property so called, but a considerable quantity of land was previously called *suti,* and held on a tenure analogous to that of *mirás,* but not so advantageous. This tenure has, however, been merged in the survey tenure which is in fact scarcely, if at all, less valuable than the old *mirás.*

Other Tenures.

52. The exceptions to the survey tenure in the Northern Konkan are as follows:—

1st.—A considerable number of *khoti* villages, chiefly in the Sálsette Táluka.

2nd.—A number of *izáfat* villages scattered over the different tálukas.

3rd.—Lands known as *shilotri* lying either along the coast or along the larger creeks.

There are, of course, a number of villages held in ordinary *inám,* and also the usual service *vatans,* but these differ in no way from the same tenures in the rest of the Presidency.

Khoti Tenure.

53. It is necessary to distinguish clearly between the *khots* of the Northern and those of the Southern Konkan. Those of the Northern Konkan are, in fact, leaseholders (though more commonly called farmers) of a certain number of villages, several being generally held in one family, and they obtained their land in all cases from the British Government, though at an early period. They have never claimed to be the proprietors of the soil, and the title and rights of those who hold land under them are in no way affected by the fact of these *khots* having their villages in lease. Most of the *khoti* villages have been measured, and the survey settlement introduced, and, therefore, in all such villages the survey tenure is in force. The former rights of the tenants, which are distinguished as *suti* (described above) and *chikli* or *gatkuli* are only in force now in the few villages not yet surveyed.

Izáfat Tenure.

54. The *Izáfat* tenure is a variety of service tenure, of hereditary district officers chiefly Deshmukhs and Deshpándis. At the introduction of British rule there were 124 villages under this tenure. They were resumed and managed by Government as the duties of the hereditary district officers had become useless during the continuance of the Marátha farming system. When it was decided to restore the villages to their former holders, most declined to resume charge, and the number remaining on *Izáfat* tenure fell to 16. When the *Izáfat* villages of the Panvel Táluka were surveyed it was decided that the holders were liable to pay the full survey assessment, but as no assessment was placed on any but rice holder enjoyed under the thirty years' lease the profits of *warkas* (dry crop) cultivation. In the villages of other tálukás the survey tenure was introduced, but the Izáfatdár was allowed 10 per cent. of the revenue as remuneration for the collection of the assessment. The lease of the Panvel Izáfat villages having expired, it is now under consideration whether a similar remuneration should not be allowed to the holders, the full assessment on *warkas* as well as rice being levied. *Izáfat* villages are in fact now held on the survey tenure, the Izáfatdárs holding a position analogous to that of superior holders.

Shilotri Tenure.

55. *Shilotri* lands are lands that have been embanked and reclaimed from the sea, the permanence of which is dependent on the embankments being kept up. These reclamations are commonly known as *khárs.* The tenure is of three varieties—1st, *shilotri* proper under which the *khár* belongs to the person by whom it was reclaimed or his representatives. *shilotars* are considered to have a proprietary right, they let out these lands at will, and according to old custom levy a maund of rice per *bigha,* in addition to the assessment, for the repair of the outer embankments. These lands were surveyed and re-assessed at the survey in the same way as Government lands. The second class of *shilotri* lands is that in which either Government reclaimed the *khárs,* or became possessed of them by lapse. The cultivators of these *khárs* hold their land just as other survey tenants do; but an extra assessment, which is supposed to represent the *shilotri maund* mentioned above, is appro-

priated to the repairs of the embankments. The third class of *shilotri* lands is that in which reclamations were made by associations of rayats on special terms made with Government. This variety of tenure is distinguished from the shilotri tenure proper by the term *kularg*. In *kularg khárs* the tenants carry out repairs of embankments jointly, each having a share of the land and assessment recorded against his name.

II.—Southern Konkan.

The Khoti Tenures.

56. In the Kolába (excluding the tálukas of Karjat and Panvel which have recently been transferred from Thána to Kolába and which none the less still belong to what is called the Northern Konkan) and Ratnágiri Collectorates the survey tenure is quite the exception. It prevails generally in the two northern tálukás of Kolába, but in the remainder of that district and in the whole of Ratnágiri it is found only in those villages which happen to be Government property (*khálsa*) and in surveyed *khoti* villages where there are *dhára* lands and *kowli* lands held on new leases. In the northern part of Kolába there are a few villages held on the *izáfat* tenure already described. Otherwise the *khoti* tenure is the prevailing one, though there are a number of proprietary rights in all these villages independent of, and in some cases older than, those of the *khots*.

Its chief characteristics,

57. With regard to the *khoti* tenure, its principal features are undisputed, or nearly so. Though most people believe the khots to have been at first, and not more than about 350 years ago, simply farmers holding on leases for the improvement of the country, yet it is now generally conceded that they must be considered as limited proprietors. Theoretically their position is very much that of Bengal zamindárs without the permanent settlement, for it has never been doubted that they are liable to increase of assessment. But owing to the smallness of their estates and in many cases to the high assessment they have to pay, and to the fact that their villages having descended in most cases by the Hindu law of inheritance are held by a large number of co-sharers, it is much safer to ignore the superficial resemblance which exists between them and the zamindárs. The chief undisputed points of this tenure are as follows:—

1st.—The right to hold their villages on payment in instalments, of the lump assessment fixed on all the village lands by the Settlement Department, provided the annual agreement (*kabuláyat*) be given to Government by members of the *khoti vatan* authorized to give it. On failure of payment, or if the *kabuláyat* be not given, the village is liable to attachment, but is restored on payment of any loss that may have been caused to Government by the default of the *khots* in addition to the fixed assessment.

2nd.—The right to lease land in which there are no rights of permanent occupancy at whatever rents they may arrange with their tenants.

3rd.—The right to all lands which may lapse owing to the absence or failure (either temporary or permanent) of permanent occupants.

4th.—It is the duty of the *khots* to collect the assessment from all permanent occupants (*dhárekaris*) without remuneration, but they receive assistance from Government as superior holders.

And origin.

58. The *khoti* tenure is said to have originated in the Subhedári of Dábhol, which extended from the Váshishti to the Devgad River, and which is nearly coterminous with the district occupied by the Chitpávan Bráhmans. Certainly south of the Devgad River, though *khots* are still found, their powers are allowed to be much less than those of the *khots* farther north.

The Dhárekari Tenure.

59. The other tenures in the Southern Konkan are, first, the *dhárekari*, which differs but little from the *mirás* tenure of the Deccan. The *dhárekaris* pay only the survey assessment which is liable to increase only at periodical revisions of rates ordered by Government, and are now in no respect dependent on the *khots*, though formerly no doubt they paid various cesses to them. They have the same rights of alienation as *mirásdárs*, and wherever the survey settlement has taken place the *dhára* tenure has been merged into the survey tenure.

In the Khed and Dápoli Tálukás of the Ratnágiri Collectorate there are a number of proprietors under the names of *dupatkari*, *pavani dupatkari*, and *daspatkari*, which are known under the Khoti Act as *quasi dhárekaris*. These, however, differ only from the *dhárekaris* in that their payments to the *khot*, though fixed, are somewhat higher than the survey assessment, their rights in their land being in all respects similar to those of the *dhárekaris*.

Vatandár Kuls.

60. There are also a certain number of occupants generally known as *vatandár kuls*, or under the Khoti Act as occupancy tenants, who, it is acknowledged, cannot be dispossessed by the *khots*, and whose rights are heritable, but not transferable, unless they can prove that such right of transfer has been exercised independently of the consent of the *khot* within the thirty years ending with the revenue year 1864-65. They continue to hold their lands conditionally on the payment of the rent from time to time lawfully due by them to the *khot*. These are supposed to be the descendants of those cultivators who held land in the villages before the *khots* obtained their grants. The remainder of the cultivators where

the survey has not been introduced held their lands on payment of a proportion of the crop, the proportion being ½, ⅓, or ¼, according to the custom of the village and the nature of the crop. Under the Khoti Act all these tenants other than occupancy tenants continue to hold their lands subject to such terms and conditions as are agreed upon between the *khot* and themselves, and in the absence of specific agreement they pay rent to the *khot* at the same rates as are paid by occupancy tenants in that village.

Arrangements under Survey Settlement.

61. The survey settlement has substituted for this proportionate payment in kind a fixed cash assessment as the Government share, and under the Khoti Act the rent payable to the *khot* by privileged occupants is as follows :—

1. By a *dhárekari* the survey assessment of his land.

2. By a *quasi-dhárekari* the survey assessment of his land, and, in addition thereto, amounts of grain or money respectively set forth in the schedule annexed to the Khoti Act.

3. By an occupancy tenant such fixed amount, whether in money or in kind, as may have been agreed upon between the Khot and the said tenant, or on the expiry of the term for which such agreement shall have been made, or, if no such agreement have been made, such fixed share of the gross annual produce, not exceeding one-half in the case of rice land, nor one-third in the case of varkas land, and such share, if any, of the produce of the fruit-trees on the said tenants' lands as shall be determined to be the customary amount hitherto paid by the occupancy tenants in that village.

Reclamation leases.

62. Considerable tracts of land on the coast or along the sides of the larger creeks have been granted on reclamation leases. These lands were formerly either salt marsh land or sandy shore above high-water mark, the former being made into rice fields and the latter into cocoanut gardens. The leases in most cases specify that the land is held on special rates only until the survey shall be introduced. After the introduction of the survey such lands are, therefore, held on the ordinary survey tenure.

63. *Inam Tenures*:—For all practical purposes the tenures on which alienated holdings are now continued may be reduced to the following four principal classes :—

(1.) Political. (2.) Service. (3.) Religious. (4.) Personal.

Political.

64. Under the head of "political tenure" are included political pensions and what are known as *jághirs* and *saranjáms*. Grants of this description are to be found almost exclusively in the Collectorates of the Southern Division and in the Násik and Khándesh Districts of the Central Division. *Jághir* and *saranjám*, though the former is a term of Mahomadan and the latter of Marátha origin, are understood to have similar characteristics, having been originally grants by the State for the performance of civil or military duties, or for the maintenance of the personal dignity of nobles and high officials. Under the British Government, however, no such distinctions are preserved ; and the *jághirs* and *saranjáms* now in existence have, with some exceptions, where service is commuted into money payments, no condition of service attached to them, but are continued hereditarily or for one or more generations on political considerations alone.

Service Tenure.

65. The assignments of land or of money, held on what is known as "service tenure", are grants which impose duties on the holders. Such grants were originally made with a view to ensure the performance of certain services in each district and for each village. As no change has been introduced in the constitution of village communities, village service is still rendered in return for the grant of land or of money. But by the introduction of the revenue survey and the organization of a stipendiary police, the former system of district service became obsolete, and the duties of the holders of district service assignments ceased. An arrangement has accordingly been introduced under which the holders of such assignments become, on repaying a portion of their emoluments, free from all liability to serve.

Religious Endowment.

66. Holdings granted by the former native governments for the support of Hindu and Mahomadan religious or charitable institutions, such as temples, mosques, &c., and continued under the British Government, come under the head "religious tenure". Such holdings are tenable in perpetuity, or so long as the institution for the maintenance of which they were originally granted, or are now held, may be in existence. They are entered in the public accounts under the head of *devasthán*.

Personal Tenure.

67. The head of personal tenure comprises that vast body of holdings which, though alienated by the former governments under various denominations, have been continued without any distinguishing peculiarity simply as personal *ináms* or unconditional grants enjoyed by individuals. Under the operation of the Summary Settlement Acts (Bombay II and VII of 1863) and other subsidiary settlements, personal *ináms* are for the most part continuable in perpetuity, and are transferable without any restriction whatsoever. Those, however, which do not come under the summary settlement mentioned above, do not carry with them the right of adoption.

Land Tenures in Sind.

Character of the present tenures.

68. The tenures on which land is now held in the Province of Sind are of a comparatively simple character. Doubtless in the ancient times of Hindu Nationality, and under Brahman dynasties, the same complexity of land tenure prevailed in Sind, as in other Provinces of India ; but as successive waves of Mahomadan invasion and conquest passed over the Province, and

when finally the bulk of the population had, forcibly or otherwise, been converted to Islamism, the ancient institutions must have gradually decayed, and given way to those brought in by the conquering race. The village system which is supposed, and probably with truth, to have once flourished in Sind, has shared in the common decay. The group of families (Raj) acknowledging generally some one head, the Wadero or headman among Mahomadans, and the Mukhi or chiefman among Hindus, still survive, but all trace of an organization for administrative purposes, all trace of hereditary village officers with assigned duties and remuneration, has long since passed away. A new system of village officers has now been introduced under the Sind Village Officers' Act of 1881. For the present only tapádárs or village accountants and supervising tapádars have been appointed, but none are hereditary. A small beginning has been made in the Thar and Párkar District, and a few other localities, by the grant of Seri or small patch of rent-free land to the heads of villages which are continued to the heirs if well behaved, or resumed if service in the suppression of crime is not promptly rendered. In some parts of Sind also, hereditary village *pagis* or trackers are now paid a retaining fee and the development of the system and their gradual conversion into an organised village police is being arranged for.

Land by whom held.

69. The land in Sind is held by a large number of peasant occupants, and by a small body, numerically, of large proprietors. At the present day there are, in round figures, 29,000 holdings under 5 acres, 57,000 from 5 acres to 20, 27,000 from 20 to 50, 9,000 from 50 to 100, 8,000 from 100 to 500, and 1,600 of 500 acres and upwards. Some in the last class hold large estates, but 5,000 acres is with a few exceptions the limit. Yet there are not wanting indications that, in time not distant from the present, nearly all the land was held by large proprietors. Most of the land now in cultivation, and most of the waste land within range of existing or of former sources of irrigation, will generally be found to have at one time or other been in the occupation of some large proprietor. The ancestors of the petty holders of the present day were probably tenants, acknowledging by the payment of a portion of the produce the superior right of a zamindár. This state of tenure was a necessity of a period in which the weak had no security for life or property save in the protection of some powerful individual. It was equally necessary to the State, which had no agency at his command adequate to the task of collecting revenue from a vast number of petty cultivators, and was, therefore, compelled to make its settlement with as few and as wealthy individuals as possible. In course of time the zamindári rights in the land were purchased by the tenant, or lapsed on demise without heirs, or otherwise fell into disuse, and thus has sprung up the present large peasant proprietary. There were, however, at the time of the conquest of Sind, a large class of poor cultivators, who cultivated in their own right.

70. But former tenures have been so modified by the introduction of the revenue survey into Sind that some description of the survey settlements introduced in the Province seems necessary, in order that the nature of the present tenures may be properly understood. At the conquest, and for many years after, the revenue was collected in kind. Sir Bartle Frere superseded it by a rough system of cash payments, and in 1863, a regular demarcation and settlement, on the principles of the Bombay system, was introduced. Leases of villages or estates were also given in some parts of Sind pending the introduction of the settlement.

71. The settlements existing in 1882-83 were: —

(1) The original settlement. (2) The revision settlement. (3) The irrigation settlement.

But the last original settlement came to an end during the decade, and but few of the revision settlements remain.

72. These settlements were made on principles somewhat different from those obtaining in settlements in the Presidency. This difference arose from the fact that, owing partly to the poverty of the soil, and partly to the abundance of waste land, and partly, no doubt, to the absence of a sufficient supply of manure, it is not the custom (except in the case of rice lands) to cultivate the same land year after year. The land is consequently allowed to lie fallow from time to time according to the nature of the crop or means of irrigation, and hence arises the necessity for providing for fallows at the introduction of a revenue settlement.

73. In the "Original Settlements" the land was divided into large survey numbers, an estimate was made of the share of each that should, with a proper regard to the requisite fallows, be yearly cultivated, and the assessment proper to that share only was placed on the whole survey number. This was what is known as the "Diffused rate" system. At first the zamindárs and cultivators retained all the lands over which they asserted they had a right, whether they had means for cultivating them or not, and also retained cropped lands after exhaustion, paying the assessment on the whole. This involved them in great difficulties. But they soon learnt the plan of cultivating the whole of the survey number at once, and after exhausting it, throwing it up. Fresh land was then occupied, which was in turn treated in the same way. For example, assuming a field of 40 acres, the assessable value of which was Rs. 3 an acre, and that the soil required a 4 years' fallow, then on the assumption that $\frac{1}{4}$th would be cultivated yearly in rotation, the Settlement Department fixed a rate $\frac{1}{4}^{0} \times 3 = 30$ Rs. on the whole number, in the expectation that this sum would be paid for 4 years. But the farmer would cultivate the whole in the first year and then resign it, so that 3 years' assessment is lost. This system was found so detrimental to the revenue that on the expiration of the term (ten years) for which it was sanctioned t was abandoned in favor of a revision or an irrigational settlement.

74. In "Revision Settlements" the survey numbers were formed of small size, and full assessment having been placed on each, the zamindár could under certain rules allow his fields to lie fallow and yet retain his lien on them without payment of assessment forthe years during

which the land was left fallow. If, however, he elected to cultivate when the lands ordinarily should lie fallow he became liable to full assessment upon each survey number which he cultivated. There are in 1893 only five tálukas remaining under revision settlement.

75. "Irrigational Settlements" are now applied to all tálukas on the lapse of the term of original or revision settlements. One of the defects in original or revision settlements was the attempt, which entirely failed, to classify the land and water-supply, and assess the revenue proportionately. The classification of the land is now abandoned, and the assessment is based entirely on the mode of irrigation adopted, which varies in different tálukas and in different groups of villages. This has the merit of leaving it to the farmer to choose the best method of irrigation, season by season, according to the height of the river and the water-supply available. Under this system also the occupants are liable for the full assessment on each survey number when cultivated, but the size of the numbers has been reduced so as to render it possible for each number to be cultivated with one pair of bullocks. The occupants are also permitted to retain their rights over all their lands when lying fallow; but, to prevent abuse of the privilege, an assessment is charged at least once in five years. Practically, assessment is now levied on cultivation only, to the great benefit of the zamindárs and of the revenue. The full rates are high, but in cases of calamities such as locusts or floods, remissions are liberally given.

There are 42 tálukas at present under "irrigational settlements." In the Desert of Thar and Párkar (4 tálukas), and in the extensive hilly district adjoining Baluchistan, which is treated as 1 táluka, special arrangements exist for levying a very light assessment, no fixed settlement having been made.

76. There are few tenant rights in existence in Sind. The smaller zamindárs cultivate for themselves and the larger through yearly tenants, who almost always pay the superior a proportion of the crop, not cash, for the privilege of cultivating, the zamindár being responsible for the assessment. The share paid varies from ¼ to ½, according to the difficulty and expense of cultivating.

Hereditary tenancy.

77. In Upper Sind, in the Rohri Sub-Division on the left bank of the river, a species of tenancy exists which requires special notice. This is locally termed, "maurusi haripan," that is "hereditary tenancy or ploughmanship." It is somewhat similar to the *aforamento* prevailing in parts of Portugal and the Beklemreght in the Province of Groningen, described by M. de Lavaleye, in his article on the Land system of Belgium and Holland in the 1st volume of the Cobden Club Essays. The hereditary tenant pays a quit-rent under the names "lapo," "zamindári," "malkano," "tobro" or "deh kharch" to the proprietor. This quit-rent differs in different villages and even on different crops grown, but seldom exceeds 6 or 8 annas per acre and cannot be enhanced. The settlement of the Government demand is made directly with the tenant, and he is, in the land registers, entered as an occupant, the amount of quit-rent payable to the proprietor being also recorded. The right of occupancy is transferable, and in short, is as complete and secure as possible. It has, however, been decided that the original zamindár must not be assisted to recover his "lapo" except through the Civil Courts, on the ground that it represents payment for a service which was rendered. The "maurusi haris" are, therefore, now declining, generally, to pay their dues, and the fees to the original owner will gradually fall into desuetude.

Besides the "maurusi haris" there exist what are styled "2nd class haris." These are the real tenants of the zamindár, to whom they pay "lapo" and also a proportion in accordance with the custom of the country, of the crop as rent, and as long as they do so they cannot be ousted from their tenancies. In these cases the zamindár pays the assessment to Government.

The zamindári system referred to in the last two paragraphs is supposed to have originated in the following manner:—

Under the former Native rule certain individuals were granted the privilege of collecting certain fees on the revenue accruing from the lands of a tract of country, in consideration of their using their influence in bringing it under cultivation and collecting the revenue on the same. They attracted cultivators, probably advanced them money on account of the expenses of cultivation, afforded them the protection necessary in the then unsettled state of the country, and aided in the collection of the revenue; and the "lapo" was the consideration they received in payment of their services; the "deh kharch" (or village expenses) was probably an extra cess which they levied from their cultivators to meet the cost of entertaining Government officials, guests, &c. &c., and the "malkano" and "zamindári" were other names for the above or similar benevolences. They all, however, now have one common meaning, *viz.*, a charge on cultivation, payable sometimes in kind, sometimes in cash, which the zamindár is, by custom, entitled to receive from the cultivators. The maurusi haris are probably the representatives of the cultivators originally introduced by the zamindárs into the deh; and the 2nd class "haris" the descendants of those who cultivated the zamindárs' private lands as yearly tenants, but who, from long enjoyment of their tenancies, have at last obtained from the zamindár the privilege of holding them permanently on payment of the battai (or share-in-kind) rate customary in the district.

Till about ten years ago the zamindárs of Rohri claimed the right of lapo on all waste lands brought under cultivation in settled districts, but under a decision of the Judge of Shikárpur, it has been ruled that this right does not exist, and that they are entitled to it only from lands which were under cultivation at the time of introduction of the survey settlement.

The very large estates which formerly prevailed in this Province, the property of Muhammadan zamindárs, were in danger of gradually being broken up owing to the combination of many untoward circumstances, partly to their not understanding the original settlements and being forced to pay on all the holdings that they claimed as their own, whether cultivated or not, partly to unthriftiness, coupled with the hardness of the law for the recovery of debt and interest. Improved settlements and irrigation, the growth of intelligence and an Encumbered Estates Act, which saved many large holdings, have stayed or retarded the evil. In former years Hindu zamindárs were rare in Sind, now they are to be found in thousands, partly owing to their having foreclosed mortgaged estates, and partly because they find it a profitable investment of capital.

Rent-free tenures.

78. The rent-free or partially rent-free tenures comprise jágirs, charitable grants (khairats) and garden grants. Jágirs are ranged under four classes, determined by the period at which the original alienation was made. Thus, the 1st class comprises alienations granted prior to the accession of the Tálpur Dynasty, A.D. 1783; the second, comprise alienations granted in the earlier years, and the third and fourth, those granted in the middle and concluding period respectively of that dynasty. Jágirs of the 1st class are permanently alienated, those of the 2nd class are alienated subject to partial resumption and in certain cases to a payment in lieu thereof on succession, and those of the 3rd and 4th classes eventually lapse wholly to Government. Besides these there are lands permanently alienated to what are known as the four Great Tálpur Families. In these, succession has been regulated on principles similar to those laid down for second class jágirs, but in settling the claims of the four families, fixed rules were departed from in individual cases with a view to a more equitable and liberal treatment of chiefs whose claims called for special consideration.

Patadári tenure.

79. A distinct class of permanent alienation is found in the neighbourhood of Shikárpur, namely, what are termed "Patadári grants." These are said to have been originally grants under leases (pata) of reduced assessment, made by the Afghán Government to Pathán settlers in North Sind. However this may be, they since acquired the form of assignment of a fixed proportion of revenue on certain lands, and as such they have been recognised and confirmed by our Government. The revenue alienated under this head amounts to Rs. 37,150 (1891-92).

Charitable grants.

80. The khairats or charitable grants, principally to Sayads, involve the alienation of a revenue of Rs. 46,338 (1891-92). These also are permanent alienations, having been so recognised by the British on the ground of length of enjoyment.

It should be stated that the succession to all hereditary jágirs in the Province is limited by express direction of the Supreme Government to "lineal heirs male," and that these lands are subject to a local cess for roads and schools of 5 per cent., calculated on the assessable value of the jágirs, and also to a water-cess for water taken from Government canals.

Frontier grants.

81. Besides these ordinary alienations there are large tracts of land in the Upper Sind Frontier District, granted rent-free to Baluch chiefs and their tribesmen. Some of these grants are in perpetuity, others for life, but all subject to good behaviour and loyalty, also to the payment of hakabo (water-rate) or any other local cess legally imposed on them. The area thus granted amounts to 24,800 acres, in round figures.

82. The minor alienations are of three kinds—

(1) Garden grants.

(2) Huri grants

(3) Seri or village service grants.

Garden grants.

83. Under both Afghán and Baluch rule in Sind much liberality was shown in the remission of revenue on land brought under garden cultivation. Garden grants are found scattered all over the province. They are divided into two classes—

(1) Wholly rent-free.

(2) Paying reduced assessment subject to certain stipulations. These lands are transferable, and being valuable property, are frequently sold and mortgaged. The extent of land thus alienated is 2,546 acres.

Huri grants.

84. Owing to the tree-less character of the country throughout the greater part of Sind, Mr. Frere, Commissioner in Sind, in 1858, in exercise of the authority then vested in the Commissioner, sanctioned the grant of lands free of rent for the purpose of growing trees. This concession, which has since been continued, is not really of the nature of a land alienation; only the rent due on the land is foregone so long as they are used for the purpose for which they are granted. If any land so granted is cultivated with crops, full assessment is levied. These grants are transferable, the transferee being bound by the conditions of the grant. The area thus granted is only about 1,300 acres.

Seri grants.

85. The Seri grant is generally made for the promotion of cultivation and for service in the prevention and detection of crime, in the collection of Government demands, &c. These grants are personal and for one life only, though continuable to successor. The area granted rent-free is 11,850 acres.

ALIENATION SETTLEMENT DEPARTMENT.

Alienation Department.

86. A regular and systematic enquiry into the validity of titles to alienated holdings in this Presidency was first suggested in 1851 by the discovery of unauthorized and fraudulent alienations during the operations of the revenue survey in the Southern Marátha Country. An enquiry of this nature was tentatively commenced in 1843 in one or two Collectorates of the Southern Marátha Country, and was afterwards developed into an organized investigation which, under the title of Inám Commission or the Alienation Department, was extended to the whole of the Presidency. After some years' experience, however, the operations of this department were found, in consequence of the detailed scrutinies instituted, to be inconveniently slow. It was accordingly resolved to give such persons as claimed an exemption from the payment of Government land revenue the option of avoiding a scrutiny into their title by the payment of quit-rent. With this object Acts II and VII of 1863, known as the Summary Settlement Acts, were passed.

Financial results.

87. The Alienation Department was closed in 1876-77, the original alienation work still remaining being transferred to Collectors. The results, up to 1876-77, of the operations of this Department and of the summary settlements which followed, are given below.

I.—Annual revenue alienated at the commencement of the alienation enquiry :—

	Rs.
Land	94,36,473
Cash	36,26,220
Total ...	1,30,62,693

II.—Annual revenue recovered to the State immediately and prospectively :—

	Rs.
Land	37,99,357
Cash	13,58,216
Total ...	51,57,573

III.—Annual revenue confirmed to alienees :—

	Land.	Cash.	Total.
On political tenure	3,56,025	3,15,119	6,71,144
,, service tenure	17,89,003	15,18,044	33,07,047
,, religious tenure	3,96,582	2,14,979	6,11,561
,, personal tenure	30,95,506	2,19,862	33,15,368
Total ...	56,37,116	22,68,004	79,05,120

IV.—The arrears of revenue standing to the debit of Government, but decided to be not payable to claimants, and carried to the credit of Government up to 1876-77, amounted to Rs. 23,58,689.

V.—The total expenditure of the Alienation Department up to 1876-77 was Rs. 25,79,453.

The above information is for all the districts in the Presidency inclusive of the Panch Maháls, which was until lately a non-regulation district, and in which the alienation enquiry commenced in 1866-67 but was not completed till 1886-87. The results of the enquiry in this district from 1876-77 up to its completion are shown below.

I.—Annual revenue alienated at the commencement of the alienation enquiry :—

	Rs.
Land	98,721
Cash	22,930
Total ...	1,21,651

II.—Annual revenue recovered to the State immediately and prospectively :—

	Rs.
Land	27,879
Cash	6,707
Total ...	34,586

III.—Annual revenue confirmed to alienees :—

	Land. Rs.	Cash. Rs.	Total. Rs.
On political tenure	1,462	120	1,582
,, service tenure	44,270	10,101	54,371
,, religious tenure	13,127	7,148	20,275
,, personal tenure	62,989	663	63,652
Total ...	1,21,848	18,032	1,39,880

IV.—The arrears of revenue standing to the debit of Government, but decided to be not payable to claimants, and carried to the credit of Government, amounted to Rs. 209.

V.—The total expenditure of the Alienation enquiry up to 1886-87 was Rs. 53,578.

APPENDIX I.

Revenue Survey and Assessment: Exposition of the policy of Government in regard to— Protection from Assessment of the increased value of land due to improvements made by the occupant.

No. 2619.

REVENUE DEPARTMENT.

Bombay Castle, 26th March 1884

RESOLUTION OF GOVERNMENT.

His Excellency in Council desires in this Resolution to state the principles by which the Government regulates its action in regard to that portion of the produce of land which by custom belongs to the State, that is to the public, and forms part of the public revenues devoted to the cost of governing the country.

2. The law is contained in the Bombay Land Revenue Code (Act V of 1879) which repealed and took the place of the Bombay Survey and Settlement Act I of 1865. Under Section 214 of Act V of 1879 are framed rules for carrying out the purposes of the Act which after publication have the force of law.

3. By Section 69 of Act V the right of Government to mines and mineral products in all unalienated land is expressly reserved wherever it has not become vested in the occupant of such land.

4. Section 37 enacts that "the bed of rivers, streams, nálás, lakes and tanks, and all canals and water-courses, and all standing and flowing water ... which are not the property of individuals, or of aggregates of persons legally capable of holding property, and except in so far as any rights of such persons may be established in or over the same, and except as may be otherwise provided in any law for the time being in force, are and are hereby declared to be, with all rights in or over the same, or appertaining thereto, the property of Government."

5. Section 55 of Act V gives power to fix rates for the use of water the right to which vests in Government. The Bombay Irrigation Act VII of 1879 gives power to charge rates for the use of canal water. But in these cases the rates are not part of the assessment of land to the ordinary land revenue, the water being such as is capable of treatment as a distinct marketable commodity the property of Government and purchaseable for agricultural uses.

6. These rates being left aside, there remains the assessment of the ordinary land revenue according to the productive quality and inherent advantages of each plot of ground known as a survey number.

7. By Section 73 of Act V the right of occupancy of land is declared an heritable and transferable property and by Section 68 an occupant under a survey settlement is entitled to the use and occupancy of his land in perpetuity, conditionally on the payment of the amounts due on account of the land revenue for the same. It is manifest then that the security of the tenure depends on the manner in which the assessment of the land revenue is regulated.

8. Section 95 of Act V gives power to the Governor in Council to direct the survey of any land with a view to the settlement of the ordinary land revenue and to declare the assessment fixed for a term of years (Section 102). The Governor in Council may (Section 106) at any time direct a fresh revenue survey or any operation subsidiary thereto, but the assessments cannot be enhanced until the original term of settlement has expired.

9. At the second or "revision" survey settlement, the assessment fixed at the first or "original" survey settlement may be altered partly by correction of the survey record of measurement and classification, and partly with regard to the increased value of the land from a rise in agricultural profits.

10. When the survey record has been made correct, it remains an authoritative and sufficient standard of the relative value of survey numbers or fields, and the first reason for a revision survey ceases to exist. The second reason is permanent, because agricultural profits are always subject to increase and decrease. But this part of the revision of assessment may be carried out without the employment of a Department of Survey when the survey record is once complete.

11. The completion of the survey record therefore by revision where it is now imperfect is one operation which will improve the position of the survey occupant, by putting an end to such disturbance and uncertainty as are inseparable from the remeasurement and reclassification of soils.

12. Revision has hitherto been undertaken only when an original settlement period expires. If this practice were maintained the operation would be greatly protracted and the highly skilled survey establishments would be dissipated for want of full-time employment. It has therefore been resolved that the completion of the survey record should be carried out at once with the full strength of present establishments, and it is estimated that in this way all field operations of the survey in this Presidency may be completed within a period of eight years. Current settlements will remain unaffected until their term expires, as is stipulated by Section 106, Act V: "no enhancement of assessment shall take effect till the expiration of the period previously fixed" for the currency of a settlement by the Governor in Council under Section 102.

13. Thus far the duration of revision operations. Next as to their scope. The policy of this Government has always been opposed to the remeasurement and reclassification of land in revision survey beyond what is absolutely necessary to obtain a correct survey record. The Governor in Council has therefore insisted, that, before any reclassification of soil is permitted, the reasons should be fully explained by the Survey Department and that no such operations should be commenced without the express sanction of Government. It has been found however that in some districts a partial or even a complete resurvey and revaluation was inevitable. The reason of this is that in the first years of the Revenue Survey the work was too imperfect to be accepted as a standard. The classification of soils adjudged to be culturable was faulty. The value of the richer soils was under-estimated and that of the poorer soils over-estimated, and the extremes of the scale were not adjusted to the difference in productive capacity. It was found on revision that to obtain a just standard of relative value it was necessary to raise the better soils and to lower the poorer soils about one class, or 2 annas in the rupee scale. Again, the appreciation of the vast area then lying out of cultivation was rough and indiscriminating, so that large plots of easily cultivable land were thrown into survey numbers and left unassessed under the name of "Pôt-kharáb."

14. Therefore, since the commencement of operations for revision in the Poona District in 1867-68 it has been incumbent on the Government, in the interest of the public revenues, to sanction for each tract brought under revision such extent of revaluation as was proved to be necessary, amounting in some tracts to a partial remeasurement and reclassification and in others to measurement and classification *de novo*. As the early settlements have nearly all expired, the revision is almost complete in those areas in which a virtually new survey was necessary. The work will be in future confined to partial remeasurement and revaluation, and when this is completed, remeasurement and reclassification will cease altogether to be operations attendant on a revision of assessment.

15. Moreover, as the revised survey record is sufficiently correct for the purposes of a standard, His Excellency the Governor in Council has resolved that it shall be accepted as final and not subject to any future general revision. This resolution secures from any further general alteration of the valuation of land for revenue purposes the whole of the Southern Marátha Districts, except a few tálukas, and the greater portion of the Deccan. In the districts of Ratnágiri and Kánara, in which original settlements are still in progress, the work of the survey is sufficiently accurate to admit of the extension of the same guarantee to them. The power of Government to direct a revaluation of soils will therefore be exercised almost solely in the province of Gujarát, the districts of Thána and Kolába, and in Khándesh and Sátára; and in these it is believed that a partial resurvey will suffice.

16. Before leaving this part of the subject it is necessary to speak of the arable land which under the name of "Pôt-kharáb" was included unassessed in survey numbers at the early settlements. This Government has been inclined ever since 1874 to leave the profit of bringing such land into cultivation to the occupant. But it was found that the area thus treated in the early settlements was so large that to forego assessment of it would occasion an unjustifiable sacrifice of the claims of the public revenue. Action in this matter was therefore postponed. But the settlements marked by lavish indifference to Pôt-kharáb have now come under revision. About the year 1854 a more careful system was introduced under the rules of the Joint Report. His Excellency the Governor in Council has therefore resolved that the settlement officers shall in the operations for revision settlement of land originally settled after 1854, as a general principle accept and confirm as exempt from assessment whatever area was entered as Pôt-kharáb in the classification of land at the original settlement. In other words, as a general rule, land which, though arable, was at the first survey included in a survey number as unarable and was left unassessed, shall also be left unassessed at the revision settlement for the benefit of the occupant.

17. This concludes the review of the operations proposed for the completion of the survey record. It remains to examine the law and principles by which the periodic increase of land revenue assessment is regulated, and particularly those which protect from assessment the increased value of land due to improvements made by the occupant.

18. First with regard to the law, Bombay Act I of 1865 contained the following provision:—

"Section 30.—It shall be lawful for the Governor in Council to direct at any time a fresh survey or classification of soils or revision of assessment, or all or any of these com-

bined, but the assessment so revised shall not take effect till the expiration of the period of previous guarantee given as provided in Section XXVIII. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources, during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication."

This section is re-enacted as Section 106 of Bombay Act V of 1879, but the following section adds a proviso :—

"107. Nothing in the last preceding section shall be held to prevent a revised assessment being fixed :

(*a*) With reference to any improvement effected at the cost of Government, or

(*b*) with reference to the value of any natural advantage, when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or

(*c*) with reference to any improvement which is the result only of the ordinary oparations of husbandry."

19. Attention will now be directed to Section 107.

The principles which the Governor in Council desires to maintain are :—

(1) That enhancements of assessment shall be based on "general considerations" and not on the increase of value in particular fields.

(2) That the occupant shall enjoy the entire profit of improvements made at his own cost.

20. These principles being applied to the interpretation of Section 107 it is observed that "reference to general considerations of the value of land" means reference to increased value due to extraneous causes distinct from the result of expenditure of money or labour by the occupant. For instance, a railway which affords a better access to markets is such a cause. Its value may be judged by examining the scale of prices over a long period and noting the proportion of increase which appears to be permanent. Again by obtaining returns of the selling and letting value of land.

21. The rise in value may be due to improvements made by the landlord, in this case the State. Clause (*a*) enacts that such improvements effected at the cost of Government may be considered in fixing a revised assessment.

22. The interpretation of Clause (*b*) is more doubtful and will be further considered below.

23. Clause (*c*) was intended to meet the case of *Pôt-Kharáb* and also would apply to cases where waste land has been assessed at very low rates in order to encourage its cultivation. This latter case however does not occur in Bombay and the clause is of no practical use (to meet it). Another course is taken under rules subsidiary to Act V with

(1) land the bringing of which under the plough "will be attended with large expense";

(2) the reclamation of salt land.

Such lands are given by contract free for a certain term and at the end of it on a rent gradually rising up to the full assessment.

24. So far then in this Presidency the conditions on which assessments are enhanced on revision do not affect the value of improvements made by the occupant. The case of these has now to be considered. In other words, what is the effect of Clause (*b*) of Section 107 on the assurance given in Section 106.

25. His Excellency in Council desires to regulate the action of Government in this matter by the broad principle that the occupant of land pays for the use of all advantages inherent in the soil when he pays the assessment on the land. Among inherent advantages he would include subsoil water and rain water impounded on the land, and he would secure to the occupant altogether free of taxation any increased profit of agriculture obtained by utilizing these advantages through expenditure of labour or capital.

26. His Excellency in Council has no desire to claim any part of such profit for the State either immediately or after a certain term of exemption. There may be provinces where some reservation is necessary, but in the circumstances of Bombay His Excellency in Council is convinced that the material interests of the country will be more truly advanced by laying down a broad principle that the occupant may apply labour and capital to the utilization of all inherent advantages in perfect security that the profits acquired by his labour and capital will never be taxed by the State, than they would by reserving a discretion to tax these profits attended by a feeling of uncertainty when and how they may be taxed. The encouragement of higher cultivation in a fully cultivated province is of infi-

nitely greater public importance than the small prospective increase of the land revenue which may be sacrificed by guaranteeing to the occupant the whole profits of his improvements.

27. This Government has already acted on the broad principle stated above. Wells are the universal and most important means of utilizing inherent advantages. The Government in 1881 issued* a general assurance that Section 107 (*b*) of Act V. of 1879 is not held applicable to wells constructed at the expense of the owner or occupier of the soil in which they are dug. This rule was in fact partially in force (as a rule for guidance in revising assessments) as early as 1871: it was extended to the whole of the Deccan and Southern Marátha Country in 1874: and was made a rule of general application in 1881.

* Government Resolution No. 6682, dated 10th November 1881.

28. It is clear therefore that as regards the commonest form of agricultural improvement the Government has given complete assurance to any occupant who proposes to construct a well, that the increase of profits resulting from it will not be considered as a ground for increasing the assessment on revision. If it is argued that this assurance is not in the terms of the law but in an executive order, on the other hand it is to be remembered that the revision settlements made in subjection to it are unalterable for 30 years. It was also notified in 1881 that if any other kind of improvement is contemplated, Government will decide, at the request of an applicant for an improvement loan, whether Section 107, Clause (*b*), applies to his project or not. The same assurance can of course be obtained if the improvement is made by means of private capital.

29. These executive orders were promulgated at a time when, according to the custom of preceding rulers, old wells existing at the time of the original survey settlements, and in many cases known to be the property of Government, had been subjected to special water assessment. With regard to these it was in 1874 made a rule applicable to the whole of the Deccan and Southern Marátha Country, that in the case of old wells constructed before the first settlement, all special water assessment should be abandoned, and only the maximum dry-crop rate should be levied. This rule was made of general application in 1881.

30. These rules are important at the present time in connection with operations for revision of the original settlements in the province of Gujarát which are about to be commenced.

31. His Excellency in Council entirely concurs in the soundness of the principle approved by the Government of Bombay in 1866 and 1868 that the assessment by a light rate of the water-producing qualities of the soil is preferable to the system of assessing highly only such lands as are found to be already supplied with wells. In a Resolution, Revenue Department, of March 27, 1868, the views of the Government were thus expressed :—

Resolution, Revenue Department, No. 2110, June 8, 1866.

"In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council however considers that the first principle of its taxation should be that which governs our taxation of the land itself, that is the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use."

32. Difficulties were experienced in carrying these views into effect, but the hope was expressed that when the time for a revision settlement should come, means might be found for abandoning the special rates imposed on existing wells. The subject has again been under the consideration of Government and sanction has been given to the adoption in the survey settlement of parts of the Panch Mahál of the plan of taxing subsoil water advantages by a scarcely noticeable increase of the soil rates on the land possessing such advantages, all special water rates being abandoned. The results of this experiment will form a guide for the introduction of a similar reform in the revised settlements of Gujarát.

33. In the Land Improvement Loans Act of 1883, Section 11, it is enacted—

> 11. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land.
>
> Provided as follows :—
>
> (1). Where the improvement consists of the reclamation of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor General in Council.

In the debate in Council on this section it was explained that the proviso has regard to such circumstances as those of large tracts in the Punjáb, where there is a very large amount of waste land unoccupied and a very sparse population. The land in its unirrigated state is of very little value and is assessed at about one anna per acre, but as soon as water is brought in, it can be assessed at 14 annas or one rupee per acre. But in districts where

the land is fully cultivated and where there is a very small margin of waste and a very full population it was held that the section was properly applicable without the proviso. In Bombay provision is made for bringing land into cultivation under special difficulties and for the reclamation of salt lands by agreements or leases under which the land is given for a certain term rent-free, for a further term at a low rate per acre, and is then assessed like other land adjoining. The land when brought up to the level of ordinary cultivation is thus assessed at the ordinary and not at a special rate in pursuance of a contract with the reclaimer. Except in these special circumstances, land is not in this Presidency assessed below the value of its natural advantages because it is waste, and having regard to the policy stated as to wells, His Excellency in Council sees no probability that improvements consisting of "the irrigation of land assessed at unirrigated rates" will at any period be taken into account in estimating the agricultural profits on which an increase of assessment will be based.

34. His Excellency in Council is led by these remarks to consider whether the three clauses of Section 107 of the Land Revenue Code are necessary for the security of the land revenue. Having regard to the power reserved under Section 55 to fix rates for the use of the water of streams and tanks which are vested in the Government, and under the Irrigation Act to charge rates for canal water and percolation and leakage rates, to the policy declared with reference to subsoil water drawn from wells, and to the system of reclamation leases described above, His Excellency in Council considers that Section 107 or at any rate Clauses (*b*) and (*c*) are unprofitable to the land revenue. If in some case, not at once perceptible, an increase of land revenue might be claimed under these clauses without violating any of the pledges given by Government from time to time, and this is very doubtful, His Excellency in Council is satisfied that no such advantage is comparable to the disadvantage of retaining on the Statute-book a proviso which is of such doubtful significance as to be capable of discouraging the investment of capital in agriculture. The repeal of Section 107 in whole or in part will therefore be taken into consideration.

35. The next point to notice is the limit which Government imposes on the percentage by which the land revenue assessments may be enhanced by the Survey Department on revision.

36. By Resolution, Revenue Department, No. 5739 of October 29, 1874, the following regulations were laid down for certain districts in the Deccan :—

"1*st*. The increase of revenue in the case of a táluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

"2*nd*. No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

"3*rd*. No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

"It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes :—

"1*st*. To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

"2*nd*. To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original settlement having been with or without permission encroached upon by the rayats and cultivated together with the original assessed numbers.

"3*rd*. To the alterations that have been made (1) by the adoption of a different valuation scale and (2) by putting a higher value on the soils themselves.

"As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed, no matter what increase in assessment may thereby result.

"As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then superintendents of survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much therefore His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based as far as possible on correct and uniform data.

"It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration

will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

"If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded."

37. These rules have not been formerly extended beyond the districts for which they were framed. The reason of this is to be found in the imperfection of the measurement and classification done in the earliest years of the survey. The revision of the earliest original settlements has however been effected, and the limits above set forth can now be adopted, as in fact they have been in the revision settlements of the past two years, without injustice to the public interests. His Excellency in Council is therefore now able to direct that these limitations of enhancement shall be observed in the revision of all original settlements of which the term expires after the revenue year 1883-84.

38. His Excellency in Council will state in conclusion the views of Government as to the collection of the land revenue. It is often asserted that the rigid exaction of the land revenue in good and bad seasons is incompatible with the sustained solvency of the rayat. It is however to be noted in the first place that in a revenue settlement everything affecting the security or insecurity of agriculture in the tract under settlement is weighed and the maximum rate of each group of villages is graduated accordingly. No consideration is more potent in the adjustment of rates than the security or insecurity of the crops in the area under settlement. A táluka is often divided into five or six groups for no other reason than the comparative certainty of the rainfall. Thus allowance is made in the assessments for the fluctuations in agricultural returns caused by variations of season by what may be called a standing remission co-extensive with the settlement in favour of the less fortunate tracts. The principle certainly is that the assessments thus carefully adjusted to the average production should be punctually paid. But even in ordinary years the practice stated in the passage* from the Report of the Famine Commission quoted in the margin has been pointed out to the Collector as a guide. And when any agricultural disaster which can be called abnormal occurs, the principle of rigid exaction is unhesitatingly set aside. In recent years land revenue instalments have in fact been frequently suspended. If it is found possible to collect these instalments in subsequent prosperous years, the advantage attributed to rents in kind is secured, *viz.* that the rayat pays when he has wherewith to pay and is excused payment when he has not. If not, the arrears are remitted. If the disaster is serious, remission is sanctioned rather than suspension, and always a careful enquiry into individual cases is held before it is decided whether the suspended land revenue should be collected or remitted. The reason why the subject of remissions is not treated in the Land Revenue Code is that each case is considered by the Government, to whom every agricultural disaster is promptly and fully reported. But in order that the policy of Government may be understood and that the action of the Collectors on such occasions may be uniform, the following rules have been added to the Provincial Famine Code:—

* With regard to landowners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shown in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him because his revenue is in arrear.

"A.—Suspensions and Remissions of Land Revenue.

"138. When a Collector has clearly ascertained that an abnormal failure of the harvest, causing total or almost total destruction of the crops over a considerable area, is certain, he is authorized to suspend the collection of the next ensuing instalment of land revenue in such area and any subsequent instalment or instalments falling due while the failure continues. The Collector shall forthwith report his proceedings, stating fully the reasons for his order and the extent of its application, with all other particulars, to the Commissioner for the information of Government.

"139. The Collector will cause the occupants whose land revenue is suspended distinctly to understand that such suspension is provisional only, and that it will be decided after subsequent investigation whether the land revenue suspended will be ultimately remitted or collected,

"140. As soon as possible after the failure of the harvest has ceased, the Collector will conduct a careful investigation into the loss of crops sustained by each occupant whose land revenue payment has been suspended, and its effect on his ability to pay the suspended instalments, and will submit to Government through the Commissioner his recommendations for the remission or collection, or partial remission and collection, of the suspended land revenue.

"141. In framing his recommendations the Collector will consider whether the loss of harvest in each case has been total or partial, whether the occupant has been left without means or possesses a reserve of means or capital, whether he has lost or preserved his plough cattle and agricultural stock. If the occupant has sub-tenants the Collector should ascertain whether he has recovered his rents from them or remitted them. On these and similar considerations the Collector will decide whether total, partial or no remission should be recommended.

"142. In no case should the Collector apply such pressure to obtain payment as will cause an occupant to sell his plough cattle or agricultural implements, or prevent or retard the resumption of agriculture. The recovery of arrears, if any, should be from a surplus of means after sufficient is allowed for the subsistence of the occupant and his family and the restoration of his position as a revenue payer, and occupants should not be driven to borrow from sávkárs in order to pay arrears.

"143. For the payment of arrears of suspended revenue, if ordered, the Collector may fix such instalments, extending over such period, as the circumstances of the occupant may require."

39. The principles stated in this Resolution as to the non-assessment of the value of improvements made by the occupant are as applicable to Sind as to the districts of the Presidency proper. But the course of survey and settlement in Sind has not been parallel with that in the latter districts. The date from which the survey record may be accepted as complete must therefore be placed much later in Sind, or about 1875-76. Again, while the soil assessment can be fixed so as not to require further revision, the water assessment cannot so be fixed. The productive value of land in Sind depends far more on the water-supply than on the quality of the soil, and the water-supply is a factor in the calculation of assessment to which permanency does not yet attach. The water is not an inherent advantage, but one obtained with some uncertainty and variation from without. A large proportion of the assessment is therefore a charge for water made available by external agencies other than the capital or labour of the occupant. A charge for its use might be made at any time, and if the charge is deferred until a revision takes place, the revised rates, which include both soil and water assessment, cannot be restricted by a maximum limit of enhancement applicable to quite different conditions. The comparatively large enhancement in some of the recent revision settlements in Sind is chiefly due to an added charge for the use of increased water-supply of which advantage was taken by occupants during the currency of the previous settlement, but for which nothing extra was paid until the revision took place.

40. His Excellency the Governor in Council has now reviewed the whole of the subject proposed in the first paragraph of this Resolution. The land revenue assessments are based on most careful inductions of all relevant facts. There certainly are difficulties in reaching assurance as to the exact incidence of assessment rates. The attachment of the people to their land qualifies the precision of the test supplied elsewhere by land passing out of cultivation when the rent is high in proportion to that on other land of similar quality. Data of the rents at which land is leased by private persons are not largely available. But as far as they are known they go to prove that the assessments are moderate. The incidence of the land revenue on the gross produce in Bombay was estimated in the Report of the Famine Commission at 7·6 per cent. The crop experiments made in recent years show that it is not in excess of that proportion. The object of this Resolution is to make publicly known the grounds of assurance that the land revenue will not be capriciously or excessively enhanced and that no part of the profits of occupants' improvements will be taken from them in that name. His Excellency in Council believes that this assurance is as complete and that the system as now explained approaches as nearly to a permanent settlement of the State rights as is possible with justice to public interests in a country of which the resources are still far from fully developed.

J. NUGENT,
Secretary to Government.

Communicated to the Commissioners of Division, all Collectors &c. &c., with copies of Government Resolutions:—

A.—No. 1028, dated 25th February 1874.
B.—No. 6682, dated 10th November 1881.
C.—No. 8989, dated 7th December 1883.

B 1459—7

Accompaniment A.

Revenue Survey and Assessment.

No. 1028.

REVENUE DEPARTMENT.

Bombay Castle, 25th February 1874.

Read again the following papers:—

Letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873—Soliciting, with reference to the revision of settlements in the Southern Marátha Country now about to be commenced, a re-consideration of the orders contained in Government Resolution No. 4050, dated 22nd August 1871, regarding the assessment of well lands.

Memorandum from the Survey and Settlement Commissioner, N. D., No. 2247, dated 5th December 1873—Submitting remarks on the above.

Memorandum from the Revenue Commissioner, S. D., No. 160, dated 15th January 1874—Forwarding the above, and stating that he hopes to submit his views in a few days.

Memorandum by the Survey and Settlement Commissioner, S. D., No. 124, dated 26th January 1874—Stating, in reply to a reference made, that no inconvenience will result from the postponement of a decision on the above question, which has no practical bearing on the revision settlements of this year.

Resolution of Government on the above, No. 520, dated 30th January 1874.

Read also memorandum from the Revenue Commissioner, S. D., No. 304, dated 27th January 1874—Submitting, as promised in his memorandum of the 15th idem, No. 160, his views on the letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873.

RESOLUTION.—Colonel Anderson requests that the orders of Government in respect to the revision of the assessment on lands irrigated from wells may be reconsidered. He objects to them as involving a needless sacrifice of public revenue.

2. Those orders are—

(1) That in the case of old wells constructed before the first settlement in dry and arid districts, all special water assessment should be abandoned, and the maximum jiráit rate alone levied.

(2) That in the case of new wells constructed subsequent to the first settlement the ordinary dry-crop rate should be imposed without any addition whatever on account of the new wells.

3. The question has now been very fully discussed. His Excellency the Governor in Council has no hesitation in reaffirming the second order which has been approved of by the Secretary of State, which has already been productive of good results in encouraging the construction of new wells and which is based on the broad and liberal principle laid down in Section XXX of the Survey Act, namely, that improvements made during the currency of a settlement are not to be taxed.

4. The opinions that have been elicited during the course of the present correspondence convince Government as to the policy and expediency of the first rule. It was intended in the first instance to be applicable to the drier tálukas of the Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. His Excellency the Governor in Council is now pleased to decide that it should be generally adopted in the Deccan and Southern Marátha Country, but that the Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on on an extensive scale, to impose an assessment which should in no case exceed a well assessment previously levied.

5. Budkis of permanent construction are to be treated as wells. There is no objection to the plan which Colonel Anderson states he has adopted of classing at a higher rate land within a certain distance from a stream from which water can be obtained by means of a budki. The same principle may be adopted in the case of land which is found to derive benefit from its proximity to a tank. This should form part of the regular process of classification, in order that it may be tested by the Classing Assistants in the same manner as other classification returns.

E. JAMES,
For Chief Secretary to Government.

Accompaniment B.

Advances.

No. 6682.

REVENUE DEPARTMENT.

Bombay Castle, 10th November 1881.

Submitting the report called for by Government Resolution No. 1389 of 8th March 1881 on extract section 3, Chapter IV of the Report of the Indian Famine Commission, Part II, regarding Government loans to facilitate land improvement.

Letter from the Commissioner in Sind, No. 2202, dated 18th June 1881.
Joint letter from the Commissioners, Central, Southern and Northern Divisions and the Survey and Settlement Commissioner, No. 2725, dated 28th September 1881.
Note by the Commissioner, N. D.

RESOLUTION.—Government are unable to see that any discouragement to improvements made by private capital need be caused by Section 107, Clause (*b*) of the Land Revenue Code. Government are competent at any time to declare how they interpret that clause and to notify that it will not be held to apply to any particular class of improvements. Government are now prepared to give a general assurance that Clause (*b*) will not be applied to wells dug at the expense of the owner or occupier of the soil. In the same way in any other specific case, Government will decide at the request of an applicant for an improvement loan, whether the clause applies to the project or not. Government are also willing to give general application to the two rules as to wells in force in the Deccan and Southern Marátha Country (Nairne's Handbook, page 158-9). The Survey Commissioner may prepare a notification in accordance with the above views and report whether any modification in the way of greater liberality or security is called for.

J. MONTEATH,
Acting Under Secretary to Government.

Accompaniment C.

No. 8989.

REVENUE DEPARTMENT.

Bombay Castle, 7th December 1883.

Read again the following correspondence:—

Letter from the Government of India, Revenue and Agricultural Department, No 539 R., dated 15th May 1883, and enclosures.

The Government of India have recently been in communication with the Secretary of State regarding the principles on which future revisions of land revenue assessments should be made in Northern India, and the Secretary of State has suggested, in giving his assent to the general principles which the Viceroy in Council advocated, that the Government of Bombay should be addressed with a view to ascertaining whether similar principles *mutatis mutandis* might not be applied in the rayatwári districts of Southern India. I am accordingly instructed to forward copy of a letter recently addressed to the Government of the North-Western Provinces, in which these principles are formulated. There is much in that letter which is wholly inapplicable to the state of things in Bombay, but on the other hand one at least of the leading principles therein inculcated has for years past been an accepted feature of the Bombay system; in other respects the Government of India thinks that the explanation of the principles which underlie the relations of the revenue-payers to the State will be found not to be fundamentally at variance with the Bombay system. I am to enquire if, in the opinion of His Excellency the Governor in Council, the more extended application of them to the Bombay revenue system is considered practicable or expedient. The objects which the Government of India has in view are to avoid as far as possible the harassment and expense inseparable from re-survey and re-classification of soil, at every recurring re-settlement, to give the revenue-payer a means of estimating beforehand with tolerable accuracy what his enhanced revenue should be, and with this object limiting enhancements to the three grounds of rise in prices, additional cultivation, and improvements made at Government expense. It is not supposed that the detailed method of applying these principles, which is suggested in paragraphs 16 to 30 of the letter to the North-Western Provinces Government, will be found applicable to Bombay, but a consideration of these paragraphs may suggest other methods more applicable to that Province, and will at all events render portions of this letter more easily intelligible.

2. There has been much in the correspondence which of late years has passed between the Government of Bombay, Her Majesty's Secretary of State and the Government of India, which has led the Government of India to think that the Bombay Government will, on some of the

questions which come under discussion in the letter to the North-Western Provinces hold similar views to those of the Government of India. His Excellency in Council is constrained to admit that proposals made by Sir Phillip Wodehouse, of which the main object was to remove the annoyance of the re-measurement and re-classification of land, received some check in consequence of the objections raised by the Government of India itself to an important part of his recommendations. But since the date of the correspondence on the subject, which ended with letter No. 7046, dated 15th December 1875, from the Bombay Government, so much light has been thrown upon the circumstances of the Bombay assessments by the full and clear reports of Colonel Anderson, Mr. Stewart, and other officers engaged in the settlement of the land revenue in the Presidency, that the Government of India is able to revert to the proposals of 1874 with some confidence that the principles therein contained will be found in many respects to agree with those now put forward by the Government of India. On the main point indeed, as has been already implied, the Bombay scheme of 1874 and that included in the present letter to the North-Western Provinces agree entirely; *viz.*, in the desire to do away with the troubles, difficulties, and expense of re-measuring and re-classifying land.

Sir P. Wodehouse appears to have desired to concede to the proprietors of land the whole of the assets realized from that part of the cultivated area of each survey number which at the time of assessment had not been recorded as under cultivation. This at least seems to have been the proposal for districts assessed after 1848. The Government of India would now ask whether the Government of Bombay would be inclined to renew this suggestion with such modifications as may now seem desirable.

3. A good deal of correspondence has arisen in regard to the burthen of enhancement imposed at the time of re-settlement in some of the Bombay districts. The Government of India does not, in referring to it, now wish to enter into any discussion on this part of the subject, but desires merely to ask whether in the case of those districts in which it is impossible to resign the enhanced revenue due to the extensive cultivation of land (known it is believed as *pôt kharáb*) which was not included in settlements before 1848 in the assessable area, it would not in the opinion of the Bombay Government be desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment.

4. The most important question connected with the proposals of the enclosed letter is that of eliminating the process of re-valuing the land. The Government of India would ask, first, whether it may be understood that in those districts, if any in which the increment due to the cultivation of *pôt kharáb* can be resigned, no new valuation of the soil will be necessary, and that the existing revenues can be accepted as the initial revenues; and secondly, whether any date can be selected in regard to which it must be accepted that all assessments made previous to it were of such a nature as to require a new valuation in their case, but not in the case of districts assessed after that date? The anxiety of the Government of India to avoid the re-classification of soils under all circumstances where it is possible to do so will not escape the attention of the Government of Bombay, and its views on this question will, it is hoped, receive earnest consideration at its hands. The Viceroy in Council trusts, indeed, that some definite programme may be found possible under which the revenues of a certain number of districts may at once be accepted as initial revenues which can in future only be enhanced on certain well-defined grounds such as those given in paragraph 13 of the enclosed letter.

5. Finally, the Government of India wishes to make some allusion to the position of those tracts of which the produce is so precarious as to prevent the offer of a fixed and uniform assessment from possessing the advantages which in normal tracts it possesses. In connection with this matter it invites attention to the Resolution No. 58-R.,* dated 12th October 1882, on suspensions and remissions in Northern India. It might perhaps be found desirable to adopt a system of collecting revenue in such tracts which may include an acknowledged and definite system of suspensions and remissions. The great object in laying down rules, however elastic they may be, for suspensions and remissions, is to establish the principle as a definite and integral portion of the Revenue Code, which will not be dependent on the varying views of individual revenue officers or even of successive Governments. It is understood that in practice suspensions and remissions are now freely resorted to, especially since 1877, but it seems desirable that an element, on which in certain tracts the security of the Bombay revenue system depends so largely, should, so far as the condition permit, be reduced to a system, and take an acknowledged and prominent place in the rules by which the revenue officers of the Province are guided.

* Copy follows.

6. The Government of India, without asking at the present moment for anything like a detailed reply as to the method by which the principles above referred to can be applied to Bombay, would be glad to receive an early expression of the opinion of the Bombay Government as to their general applicability in whole or in part to the revenue system of the Presidency.

Letter from the Government of Bombay, Revenue Department, to the Government of India, No. 6340, dated 27th August 1883, and accompaniment.

I am instructed to reply to your letter No. 539-R. of the 15th May.

2. I am to say that His Excellency the Governor in Council is in entire accord with the Government of India on the general principles enunciated in your letter and its enclosures; he considers that those principles are generally applicable to the revenue system in this Presidency, and he has directed me in this letter to explain how and with what modifications of existing arrangements they may be adopted.

3. Before addressing the Government of India on this important subject, His Excellency in Council desired to avail himself of the knowledge and experience of the Commissioner of Survey. Mr. Stewart has furnished an able review of the present position of settlement operations in Bombay with suggestions for a modification of plan to meet the views of the Government of India. A copy of his letter is enclosed and I am to say that His Excellency the Governor in Council concur sin almost every point in the opinions and proposals which it contains.

4. The object of the Government of India is to reduce and abridge as far as is practicable the annoyance, expense, and uncertainty inseparable from the re-survey and re-classification of soil, and to enable the revenue-payer to forecast with tolerable accuracy what a future enhancement of revenue will be by clearly defining and limiting the grounds on which such enhancement will be based.

5. There is, as you remark in your letter, a great difference in the method of revenue settlement pursued in the North-Western Provinces and this Presidency respectively. In the former a revenue settlement is made on mixed considerations of what the landholder's assets are and what they might be, and the object is to assess for a fixed term a lump revenue payment on the estate or village. In Bombay the work of the Survey Department proper is to prepare a complete record of the correct areas of fields, and the relative value of each as measured by the return obtained from its cultivation. This survey record does not in itself settle the Government land revenue due on the field, but supplies a scale for adjusting it equitably according to the quality and advantages of the land. The object of our measurement and classification of soils is thus distinct from the assessment and variation of revenue rates, and is attained when the survey record is accurate and complete enough to be finally accepted as guaranteeing the relative fairness of any rates which it is decided to impose. At the same time, as the relative value of every field has to be distinctly estimated, it is clear that the operation must be as scientific as possible and the necessity of revising the rough and uneven work of the early years of the survey is explained.

6. Mr. Stewart has given (paras. 16 to 21) an estimate of the field operations still necessary before the survey record can be accepted as complete according to these views. When these operations are finished, the record will remain as an authoritative and sufficient standard of relative values by which assessment may be adjusted to each field through calculations made in the Collector's office. The work remaining to be done is not much; but if the correction of the survey record in each táluka or group is, as at present, deferred until the current settlement expires, it will be protracted into the next century, while the existing highly skilled establishments will be dissipated for want of full-time employment. Mr. Stewart therefore proposes that the completion of the survey record should be carried out at once with the full strength of present establishments and expects that in this case all field operations in the Presidency may be completed within a period of eight years. Current settlements will not of course be altered until their term expires and it will be necessary to explain carefully to the landholders under unexpired guarantees what the object of the operations is. I am to say that His Excellency in Council entirely concurs in this proposal and believes that it will commend itself to His Excellency the Viceroy in Council as in complete concordance with the policy approved by the Government of India.

7. I am next to advert to the question asked by the Government of India, whether the Government of Bombay is now inclined to renew, with such modifications as may seem desirable, the concession proposed by the Government of Sir P. Wodehouse in 1874, that land which, though arable, was included in a survey number as unarable and unassessed at the original settlement, should at the revision settlement be again left unassessed for the benefit of the occupant. I am to say that His Excellency in Council considers that this concession, if granted absolutely as proposed in 1874, would have resulted in unnecessary loss of revenue, regard being had to the quality of the survey record as then unrevised in some of the districts first surveyed. But the position is now different, and this Government is prepared to sanction the concession as a general principle in tálukas and groups the soils of which were classified subsequent to the year A.D. 1854. This subject is discussed in paragraphs 13-15 of Mr. Stewart's letter. As Mr. Stewart observes, this decision of Government on the future treatment of *pôt kharáb* removes the necessity for the progressive increments of revenue suggested in the 3rd paragraph of your letter.

8. Having now considered the questions connected with the formation of the survey record, I am next to proceed to those which relate to revision and enhancement of land revenue assessments.

9. I am to observe that the considerations on which a scheme has been framed for fixing "initial revenues" in the North-Western Provinces are not existent in this Presidency. The survey record will, when once complete, be always available for the purposes of periodic revisions; it will be decided on the statistical information collected for the purpose what the rate of enhancement should be, and when "revised maximum rates" have thus been determined, the revised assessment of each field will be worked out from the survey record. It is, therefore, only necessary to advert to the grounds on which enhancements should be based.

10. The grounds of enhancement according to the existing law in this Presidency are set forth in Section 106 of the Land Revenue Code* which enacts as follows:—

* Bombay Act V of 1879.

"A revised assessment shall be fixed, not with reference to improvements made from private capital and resources of the currency of any settlement, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication".

And the proviso is added (Section 107)—

"Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—

"(*a*) with reference to any improvement effected at the cost of Government; or

"(*b*) with reference to the value of any natural advantages when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage; or

"(c) with reference to any improvement which is the result only of the ordinary operations of husbandry."

11. With regard to water advantages (Section 55) the Governor in Council may authorize the Collector or the officer in charge of a survey, or such other officer as he deems fit, to fix such rates as he may from time to time deem fit to sanction, for the use by land-holders and other persons of water the right to which vests in Government, and (Section 2, Bombay Act VII. of 1879) in respect of which no rate is leviable under the Bombay Irrigation Act of 1879. The Irrigation Act empowers the Governor in Council (Section 44) to levy rates for canal water. These provisions relate to the use of river or canal water. The officer in charge of a survey when assessing land is also empowered (Section 101) in the case of lands used for purposes of agriculture alone, to place his assessment either directly on the land, or in the form of a rate or cess on the means of irrigation if these are not already rated under Section 44 of the Irrigation Act.

12. With reference to the power taken to assess wells I am to say that it is now a rule of general application that in the case of old wells constructed before the original settlement no special water assessment is imposed, but the lands under them are assessed within the highest dry-crop rate for the village. And in the case of new wells constructed since the original settlement and during the first settlement period, no addition is made to the assessment on account of them, and the profits earned by them are left entirely to the occupant. And some uneasiness having been expressed by occupants as to the bearing of Section 107-(*b*) on the construction of wells, it was declared in Government Resolution No. 6682, dated 10th November 1881, that wells are not considered by Government to be improvements such as under that clause will be taxed in making revised assessments.

13. It is evident from what has now been said, that when the survey record is completed, a general enhancement of revenue on revision can be based on hardly anything else than a general increase in the profits of agriculture resulting from a general rise in prices, or a local increase resulting from a better market secured by new roads or railways constructed at the public cost.

14. I am to say that His Excellency in Council entirely concurs that a rise in prices of the common produce of India should be used with great caution as a measure of the enhancement of land revenue. Fluctuations in prices are periodically caused by the alternation of short and abundant harvests and by the inflation and contraction of trade in some exportable product, and these cannot be foreseen. It may be hoped that when the country is better protected from famine, railways and roads are more generally distributed, and the export trade has obtained a stronger hold on foreign markets, the oscillations in agricultural profits will be less marked. In the meantime it is not easy to formulate a rule of proportions between revenue enhancements and prices.

15. Mr. Stewart has suggested (para. 27) that it may not be expedient in the interest of the existing peasant occupants of Bombay to reduce to very precise and narrow limits the declared grounds on which alone the Government will increase its land revenue demand. The Government of India will probably not concur that uncertainty should be retained in the definition of these grounds after it has ceased to be necessary, because it acts as a deterrent on the money-lending class, who might be inspired by certainty of assessment to supplant the present holders of the land. Anything which may operate to hold back capital from agriculture is an evil. But while the reasons for enhancement tend to merge into the one general ground of a substantial increase in agricultural profits, I am to say that His Excellency in Council would not recommend until the survey record is complete any change in the principles of revision laid down in the Land Revenue Code.

16. I am finally to refer to your remarks on the subject of suspensions and remissions. Mr. Stewart (paras. 28 - 30) has pointed out and illustrated the fact that it is an important part of the survey valuation of land to make full allowance in the assessment rates for the uncertainty of the harvest in tracts where the rainfall is irregular. The system provides relief for ordinary or partial failures of harvest by what is in fact a standing remission. This relief is embodied in the survey record and operates mechanically and independently of "the varying views of individual revenue officers or even of successive Governments." Remissions on a large scale are, therefore, properly limited to exceptional calamities, such as a visitation of locusts, famine, or agricultural depression caused by bad seasons following famine. The reason why rules have not been formulated for such remissions in this Presidency is that, the occasions being exceptional, the facts are always reported at once for the special orders of the Government, and I am to say that His Excellency in Council believes that it may be claimed for the Bombay revenue system that no failure is probable in the conveyance of timely information to the Government. In these circumstances formulas are not needed for the guidance of Government. But His Excellency in Council is willing to believe that it may be an advantage to the district officer to be in possession of a clear and simple statement of the policy of the Government on the whole subject of suspensions and remissions. In regard to ordinary years there is some reason to think that the Collectors in following the processes of the Land Revenue Code for the recovery of revenue may lose sight of the sound views stated in the passage of the report of the Famine Commission quoted in the margin. And in seasons of exceptional distress some rules of action may be a useful guide to uniformity in the Collectors' recommendations of suspension and remission. I am to say that His Excellency in Council therefore proposes to refer this subject for the consideration of the Committee which has lately been appointed for the preparation of a Provincial Famine Code, and to decide on their report what instructions it is advisable to issue.

"With regard to landowners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shown in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him, because his revenue is in arrear."

17. I am to say in conclusion that as Mr. Ozanne has now taken up the appointment of Provincial Director of Agriculture, steps will at once be taken to organize under his direction, in co-operation with the Survey Commissioner,* "a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, and to record from year to year the statistical information which has to be considered at the time of revising the rates."

* Mr. Stewart's para. 17.

18. His Excellency in Council desires me to say that he will be glad to receive an expression of the opinion of His Excellency the Viceroy in Council on the views stated in this letter before action is taken to carry them into effect.

Letter from the Survey and Settlement Commissioner, No. 1360, dated 27th June 1883, referred to in the foregoing letter from the Government of Bombay.

I have the honour to acknowledge the receipt of your memorandum No. 4414, dated 11th instant, forwarding for my opinion a letter from the Secretary to the Government of India, Revenue and Agricultural Department, dated 15th May 1883, in which the Government of Bombay is asked to consider and report as to the extent to which certain principles laid down for the guidance of the Government of the North-West Provinces in future revisions of assessment can be made applicable to this Presidency.

2. The two main principles which the Government of India's letter is intended to inculcate may be briefly stated as follows :—

1*st*.—That to avoid the trouble, annoyance and expense under the present system of revision of assessments, the process of re-valuation of land should be eliminated in future from the scheme of land assessment. Or in other words, that the agricultural value of the land having been once ascertained with tolerable accuracy, that value should be taken as the basis for future adjustment.

2*nd*.—That the future assessments of land revenue should be arranged under such rules and in such a manner as will enable the proprietors of land to forecast with tolerable precision and without official aid the enhancement of revenue to which they will in future be subject, so that an element of certainty of assessment may be to some extent introduced into the settlement.

3. With regard to these two principles I think I may safely say that the first is one which is thoroughly accepted in the Bombay system of settlement and has been fully recognized and expressed in the orders of Government for several years past, and that although the second principle has not yet been fully developed as part of the settlement system in this Presidency, a considerable step towards its realization has been made by the legal restrictions on enhancement of assessment in revision provided in the Land Revenue Code and by the limits which have been placed on revenue enhancements by the orders of Government in 1874. Although it may be open to doubt whether under the rayatwâri system of Bombay a certainty of the future range of assessment will be altogether favourable to the interests of the rayats themselves, as distinguished from the capitalists who are rapidly acquiring their lands, there is nothing in the Bombay system itself which will stand in the way of the carrying out of the wishes of the Government of India, if it be decided that the time is ripe for the introduction of this principle in its entirety.

4. The subject of the re-measurement of land in this Presidency is so closely connected with that of re-classification as an operation of revision that the absence of reference to it in the letter to the Government of the North-West Provinces may excite some surprise. The reason, however, is that in the North-West Provinces the whole area surveyed for the original settlements between 1833 and 1844 has been already brought under one revision of rates and the original measurements and maps have been altered and corrected up to a comparatively late date; whereas in this Presidency we have been and are still engaged in reviewing, and in many instances re-doing, the old work which cannot be fully accepted as accurate. And not only have the whole of the original measurements in the North-West Provinces been once revised in the ordinary course, but the later surveys have been carried out by the costly Imperial cadastral agency, which must supply all the data for a settlement on the broad basis of that of the North-West Provinces in a form which could scarcely be improved upon. It must be clearly kept in view, therefore, that the Government of India, in laying down principles for the observance of the Government of the North-West Provinces, is alluding to an approaching revision of an already revised valuation, while the operations in progress in this Presidency are directed to the carrying out of a first revision only.

5. Between the valuation and appraisement of land which forms an integral part of the North-West system in its latest development and the minute classification of soils in the Bombay Presidency, there is a very great difference both in the method of procedure and in the objects aimed at. In the North-West the valuation of the soils is performed by the settlement officer on a simple inspection of the fields of each village, his object being to group the lands into homogeneous areas according to their distance from the village and the natural and artificial qualities of their soil. To the areas so classified average rent rates calculated on very minute local enquiries and local examination of accounts and records are applied, and on a percentage of the total rental so arrived at, the Government revenue of the estate is fixed. The classes of soils employed for this operation are so few and simple, that it is impossible to think that this part of land valuation is that which causes trouble and annoyance to the people. It is much more likely that the elaborate local inquiries and researches of the settlement officer to ascertain actual rent rates, or to estimate average rent rates when actual rents cannot be ascertained, are the real cause of harassment and vexation. Under the Bombay system no enquiries of the latter kind are required to be made in the village, and if re-valuation of soils is alleged to cause harassment and annoyance to the people, it must be shown to be caused by the single technical operation of re-classification

in the field, which is the only one of which the individual rayat has any cognizance. I am inclined to believe that much of the odium which has attached itself to revision operations in Upper India on account of the inquisitorial nature of the local enquiries into rents and the scrutiny of accounts and records involved in the appraisement of the land has been saddled on the Bombay system from an idea that the process of the valuation of the soil must be somewhat similar. In paras. 22 to 30 of my report on future operations in Khándesh, No. 1714, dated 3rd September 1882, I have taken occasion to combat the main charges levelled against us under this head. But my object in bringing to notice the vast difference in the two processes is not to continue a discussion on this question nor to gainsay the fact that the re-classification of lands is a thing to be avoided as far as possible, but to show that although the Government of the North-West Provinces, in settling for the revenue with holders of villages and large estates, may be able to accept a land valuation of "tolerable accuracy" as the basis of their assessments, the Government of Bombay in settling for the payment of revenue with individual rayats, many of whom are small holders, cannot afford to stay its hand in the matter of re-classification of the soils until it is assured that the standard of classification is thoroughly fair and equal and that each holding or recognized parcel of a holding has been subjected to an intelligent estimate of its relative productiveness.

6. The classification of soils in the Bombay Presidency differs in the first instance from that of the North-West Provinces in being an operation wholly apart from the duties of the settlement officer. It is a duty preceding settlement performed by a special agency and is as detailed and technical as the soil-classification of the North-West is broad and general in its aims. Each survey field or subordinate survey field (pôt number) is classed separately on its own merits by digging to ascertain depth and careful analysis of soil, and the average classification arrived at is expressed in fractions of a rupee according to a prescribed valuation scale. Beyond recording the distance of the field from the village, which is an important point as affecting the facility of obtaining manure and such facts as may be necessary regarding irrigation and tree-growth, the functions of the Bombay soil-classifier end here. I may mention that it has been the practice hitherto for the classer during his stay in the village to record facts regarding population and live stock; but I have recommended that even this duty should be discontinued.

7. Although the classification valuation of the field itself is no guide in deciding the pitch of the rates of assessment, it is however the great factor by which the incidence of the assessment on each field is graduated. When the maximum rate, *i.e.*, the rent charge considered applicable to the best, or what is technically termed 16-anna soil, is decided for a village or group of villages, the assessment per acre of the lower classed fields is decided at once by the proportion their valuation in annas bears to 16 annas. The necessity of a careful and accurate field classification cannot therefore be too highly estimated. If the classification is relatively fair and equal, periodical enhancements of the maximum rates may be made upon its basis only without any hesitation; if on the other hand it is unequal and ill-balanced, every successive application of an enhancement will add to excessive rating on the one hand or undue leniency on the other. A good classification in itself will not prevent the imposition of too high or too low an assessment, but it is a complete safeguard against relative inequality in assessment. Moreover, if over-assessment is caused by a too high pitch of the maximum rates, the mistake can be remedied with no appreciable expense by a lowering of the rate and the application of the classification thereto; but when relative over-assessment is caused by an unequal classification, there is no remedy for it but an expensive course of field operations.

8. The above remarks will, I think, tend to show what a much greater stake is involved in the field-to-field classification of Bombay than in that portion of the land valuation in the North-West Provinces which is connected with the distinguishing of soils. In fixing the lump revenue to be paid by a village community or a zamindár, some little roughness in the classification of the lands under the main heads of soil will not ordinarily be perceptible; and if the valuation of one portion of the estate is somewhat low, a high valuation of another portion may counterbalance the effect. But this is not possible in the case of the small parcels of land on which the settlement is made in Bombay, where no "tolerably accurate" classification will suffice. It is essential to obtain as accurate a classification once for all as is possible with the experienced agency and supervising staff which we now possess.

9. From the earliest period of the present Bombay system of settlement, it has been a fundamental principle that no form of assessment can be suitable to the rayatwári tenure, unless founded upon a close examination of soils. The conclusion arrived at by the Government of India, after reviewing the progress of settlements in the North-West Provinces in para. 7 of their letter, are substantially those which have been formulated and accepted by the exponents of the system in this Presidency for upwards of forty years past. It is possible that, as a corollary of the views now expressed by the Government of India, the system of land classification in this Presidency would be considered too minute an attempt to obtain an exact valuation of agricultural land; but the time has apparently passed for a modification of the system when, with the exception of four tálukas, the entire area of the Presidency has been so treated, and when fair progress has been made to revise the oldest portion of the work.

10. It may be asked why, if such a detailed examination of the soils has once been made, it should be necessary to do all or any of the work over again. The answer to this is that when the first districts were settled, the processes and standards of classification varied in all parts of the Presidency, and the scales adopted for valuation were for many years purely tentative and experimental. Native classers had to be slowly and painfully trained to a proper discrimination of the qualities and defects of the various kinds of soil. Owing to the almost certain sacrifice of revenue which at first attended the operations of the settlement officers, funds were scantily allotted, and the controlling staff was insufficient for proper and systematical test. It has been found hitherto in revising the old work that, when compared with the standard which has been adopted in recent

settlements, and which has remained fairly constant, there is a serious under-estimation of the value of the richer soils and a corresponding over-estimation of the poor soils. In most districts hitherto entirely re-classed or partly re classed with a view to adjustment, it has been found that to obtain a true relative valuation the better soils have had to be put up and the poorer soils lowered about one class, or 2 annas in the rupee scale. An undue lowering by one class of the value of a 16-anna field is equivalent to a loss to the revenue of 12½ per cent. on that field, but it is a much more serious consideration that the over-valuation of a 4-anna field to even half that extent will produce a relative over-assessment of 25 per cent.

11. Various reasons have been given for the faulty standard of the old classers. It has been suggested that as the country at the time of the early settlement was in a very impoverished condition and the best lands were lying waste on account of the weight of the previous assessment, there was a special object in keeping the valuation of such soils low, in order to tempt their re-cultivation. It is certain that the poorer soils were those which were at that time under the most constant cultivation, and their well-tilled appearance, in contrast with the good soils which were untilled and overgrown with weeds, may have had much to do with the relative error which is found in all the old classifications. However this may be, the fault is gradually found to decrease as districts were reached in which cultivation had become more general, while after the great rise in value of land in 1862 to 1865 there appears to have been a re-action towards a rather over-valuation of the better classes of soil. For about the last ten years only has the standard which now prevails been consistently followed. It has been adopted by a general consensus of opinion among the most experienced classing officers, many of whom had witnessed every stage in the development of the system, and is believed to give as true a relative valuation of all classes of soils as can be reasonably expected. To such perfection have our experienced classers been trained in its use, that the average difference between the original classification and test is usually less than 6 pies.

12. It is not only on account of the faulty standard of classification of culturable soils that the necessity has arisen for revising the old classifications, but on account of the lax system which obtained in distinguishing the culturable from the unculturable portion of a survey field. I have on several former occasions explained how large parcels of really culturable land came to be thrown into survey numbers under the head of "pôt kharáb." The practice was chiefly prevalent in those surveys conducted before 1850—the year in which the Joint Report Rules were finally published—but it was not for some time after that a close examination was made of those portions of a survey number which were out of tilth to ascertain their productive capabilities. The facilities for this lax system were, however, much narrowed when the sub-division of the land into fields according to the principles of the Joint Report became general. In the large survey fields which existed before that time, often from 60 to 200 acres in area, there was a temptation to laxity which could not exist when the maximum size of survey field came to be fixed at about 30 acres only.

13. In paragraphs 2, 3, and 4 of the Government of India's letter three important questions are asked:

1st.—Whether the Government of Bombay is prepared to renew the suggestion made in paragraph 7 of Government Resolution No. 5739, dated 29th October 1874, that the same area of land shall upon revision be deducted from each number as unassessed ("pôt kharáb") as was allowed at the original settlement?

2nd.—Whether, if the Government of Bombay considers it impossible to resign the enhanced revenue due to the cultivation of "pôt kharáb," it would not appear desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment?

3rd.—Whether any date can be selected in regard to which it may be accepted that all assessments made subsequent to it are of such a nature as to require no new valuation of soils?

14. As regards the first question, I consider that the time has now arrived when steps may be safely and equitably taken to meet the wishes of the Government of India. Owing to the great reduction in the area of the survey field and the close and detailed inspection of each field which the Joint Report inculcated, the opportunity for the classers to slur over the examination of the fields became much diminished, while the development of the survey system and the increase of the controlling staff rendered the test and general supervision of the work year by year more efficient. There are very strong indications now that we are approaching the revision of valuations made at a time when land was only entered as "pôt kharáb" because it was really unfit for cultivation, and if we go on assessing such land much longer, we shall be running a risk of taxing improvements of a nature over and beyond the ordinary operations of husbandry. A step, therefore, which in 1874 would have resulted in giving large areas of land to persons wholly unentitled to them at a mere quit-rent, seems now to be very advisable on broad principles of justice, and the cancelled orders of 1874 may, I think, with great advantage and without any appreciable sacrifice of revenue be repeated in 1884. I only refer of course to the general principle involved, as some modification of the rule may be necessary in practice to meet cases where land was entered as "pôt kharáb" for reasons other than because it was believed to be uncultivable, as in cases where land was formerly covered with buildings, now removed, or was used as burial-ground now abandoned, or formed the bed of a nála which has now silted up, and so on.

15. If the above concession is made regarding "pôt kharáb," I do not consider that it will be necessary or advisable to confuse the simple system of collections now in force by treating enhancements arising from its assessment in an exceptional way. The time when increases of revenue on account of assessment of "pôt kharáb" were really appreciable has all but past, and in the early settled districts, such as Násik and Ahmednagar where the system was most lax, the enhancements on this account have already been levied for several years in full. Some of the profits which have been proved to have accrued to holders of survey fields owing to the wholesale inclusion of "pôt kharáb" in their occupancies, which they could deal with as they

chose for the period of settlement, are so vast that but little sympathy can be felt for them if all their cultivable land is now assessed at a fair and moderate share of its estimated rental.

16. The third question of the Government of India must be treated in connection with the subject of re-measurement, as that operation is usually followed by a certain amount of re-valuation of land. I will endeavour, as far as a very careful study of the question will permit me, to forecast the amount of re-measurement and re-classification which must be performed by this Department before we have a sound basis upon which the revenues to be accepted as initial revenues can be confidently founded.

17. In discussing this question I will take it for granted that with the formation in this Presidency of an Agricultural Department early attention will be directed to the organization of a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, to divide occupancies, when necessary, and to record from year to year the statistical information which has to be considered at the time of revising the rates. The absence of such a staff at present is one of the weakest point of our system and the earlier it is provided and set to work in all settled districts the less will be the review of the measurements and valuations which will have to be made when the time for each revision comes round.

18. The districts of this Presidency may be considered in three distinct classes :—

1*st*.—Those in which a revision of rates has been carried out or is now being carried out.

2*nd*.—Those in which the original settlement has not yet expired.

3*rd*.—Those which are now being settled for the first time.

In the first category come the Deccan districts of Poona, Sholápur, Násik and Ahmednagar, and the Southern Marátha Collectorates of Dhárwár, Kaládgi, and Belgaum. In the Dhárwár Collectorate the revised rates have been completely introduced: in all the other Collectorates there is some little work remaining to make the revision complete, but in the course of two more seasons the whole area of these districts will have been brought under the field operations sanctioned by Government as necessary previous to revision of rates. In the second category come the five districts of the province of Gujarát, the Konkan districts of Thána and Kolába and the districts of Khándesh and Sátára. The third class comprises the districts of Ratnágiri and Kánara, of which small portions still remain to be surveyed for the purpose of original settlement.

19. In the districts comprised in the first class the operations of re-measurement and re-classification have been in some cases total, and in other cases partial, but the work on the whole has been, and is being so completely and carefully carried out, that there can be no objection for Government to declare that the valuation of the soil should be accepted without any future re-doing for the purpose of revenue settlement. But much of course depends on whether a competent staff of trained hands is at once employed to ascertain and make up to date all corrections and alterations necessary in the village maps and records.

20. Regarding the districts of the second class I find myself unable to give the same general guarantee, although much trouble in field operations may be saved by the early organization of the staff alluded to above. In Khándesh the old survey and soil valuation was admittedly partial and imperfect, the early reports clearly contemplating that deficiencies should be made good at the conclusion of the first period of settlement. In the earlier settled portions of Thána and Kolába the only attempts at accuracy made were with regard to the lands cultivated with rice and rabi crops, the warkas and hill lands being very roughly measured, and their area computed in a manner which would not now be tolerated. In the five Collectorates of Gujarát the measurements were from the beginning conducted with greater care, the level character of the country being favourable to accuracy; but the early measurement and the classification of rice and garden lands in Ahmedabad and Kaira will require a partial re-doing, and some operations will be necessary throughout the province to divide clubbed occupancies, so as to comply with the law as contained in Rule 55 of the rules under Section 214 of the Land Revenue Code. In the district of Sátára both measurement and soil valuation have been comparatively carefully conducted throughout, and although it may be advisable to make partial test of the work to be sure that it is up to the standard of excellence now aimed at, the operations will, it is hoped, be comparatively insignificant and inexpensive. Finally, I have every hope that the field operation for original settlements which have been or which are now being carried out the Ratnágiri and Kánara Collectorates, will be found to be so detailed in their nature and so generally accurate in all material points, that revised rates may be introduced upon their basis with ease and confidence.

21. I will endeavour to show in a tabular form the forecast which I venture to make regarding the extent of field operations which will be requisite in future revision settlement :—

No.	District.	Under what description of settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
1	Ahmedabad	Original	1851	1862	Partial re-measurement. Re-classification of rice and all irrigable lands.	
2	Kaira	Do. ..	1857	1868	Do.	Re-measurement chiefly necessary to break up clubbed occupancies.
3	Surat	Do. ..	1859	1873	Do.	
4	Broach	Do. ..	1863	1877	Do.	
5	Panch Mahâls	Do. ..	1865	1882	Do. in first settled tâlukas only.	

No.	District.	Under what description of settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
6	Khándesh	Original	1854	1870	Partial re-measurement and re-classification throughout.	Original survey only partial. Revision operations commenced in one táluka as sanctioned by Government Resolution No. 6592, dated 23rd September 1882.
7	Násik	Partly revised ..	1871	Unfinished.	None	One táluka only remains unrevised; operations in progress.
8	Ahmednagar	Do. ..	1876	Do.	None	Field operations towards revision completed in three-fourths of the district.
9	Poona	Do. ..	1867	Do.	None	Revision field operations in two remaining tálukas sanctioned and in progress.
10	Sholápur	Do. ..	1872	Do.	None	Two tálukas remaining of which original rates not yet expired.
11	Sátára	Original	1855	1864	Partial re-measurement and re-classification throughout.	
12	Belgaum	Partly revised ..	1879	Unfinished.	None	Field operations towards revision completed in three-fourths of the district.
13	Dhárwár	Revised	1874	1880	None	
14	Kaládgi	Partly revised ..	1874	Unfinished.	None	Revised field operations completed.
15	Thána	Original	1854	1867	Partial re-measurement and re-classification.	Revision operation just commenced in one táluka as sanctioned by Government Resolution No. 8263, dated 25th November 1882.
16	Kolába	Do. ..	1854	1867	Do.	
17	Ratnágiri	Partly settled original.	1866	Unfinished.	None	Field operations nearly complete.
18	Kánara	Do. ..	1863	Do.	None	Field operations complete, except in one táluka.

22. It will be seen from the above table that in all districts in which revision operations will take place after this date it is expected that there will be no general re-measurement and re-classification at all. The operations will be confined to partial re-measurement and re-classification, no step towards which is under existing orders taken without the express concurrence of Government. After the partial measures necessary to place the work on a satisfactory footing, re-measurement and re-classification will cease altogether to be operations attendant on a revision of rates.

23. In paragraphs 16 to 19 of the letter to the Government of the North-West Provinces I observe that, independently of the fact whether the period of existing settlements has expired or not, it is urged upon that Government that in all adequately assessed districts the existing revenue should be taken as the initial revenue upon which future adjustments on revision shall be directly based. Also that in districts in which the existing revenues are not considered to be adequate fair revenues should be fixed without delay for adoption as the initial revenues, and that in districts where the necessary data are not available initial revenues should be ascertained as soon as possible after the required survey and valuation. It seems to me that we may to some extent adopt the principle here advocated as a part of our programme. It is not necessary that in Bombay we should at once fix certain revenues to be adopted at future revisions as the initial revenues of the tract: all that we require is an accurate initial valuation of the land field by field which may be accepted as the basis of our revenues in future revisions. If we once have a good valuation of each field, the assessment can be fixed at any time on whatever maximum rate may be considered suitable. I would propose that, instead of waiting until the period of original settlement expires in each táluka of a district, we should proceed at once to review the work over the whole remaining area of the presidency, so as once for all to secure a correct initial field valuation. The great advantages of so doing will be that there will be no temporary stoppage of the work of the Department, the duty will be performed by the present staff which has attained a pitch of excellence in surveying and soil-valuing which no new staff could ever hope to attain, and instead of the remaining work being done at straggling periods and with reduced establishments until well into the next century, as will be the case if we are to await the expiration of each settlement, everything that is necessary for future revisions may be performed with the present survey establishments kept up to their full strength within a period of about eight years. In this way considerable waste of resources and expense will be avoided, as a fluctuating strength of establishments often leads to the keeping on of superior officers from absolute inability to replace them, should the necessity for their services arise. If the method I propose be adopted, this Department from the Survey Commissioner down to the lowest grade of measurer, will be fully and actively employed for a certain number of years, and an early date can be confidently looked forward to when the necessity for keeping up an expensive staff of surveyors and land-valuators will no longer exist.

24. In paragraph 1 of your endorsement forwarding this correspondence, I am asked whether after field operations are placed upon a satisfactory basis there will be any necessity for a separate Settlement Department, and, if so, what will be its duties at a revision. On this point I am of opinion that the need for separate Settlement Department will cease with the need for surveyors and classers. By the time re-measurement and re-classification have been finally completed the most difficult and intricate revision settlements will have been effected in the usual

course by this Department and the complete and detailed records which are prepared at every settlement will be made over to the revenue authorities. For those districts which may then remain to be revised complete registers showing the classification-valuation of each field will be duly prepared and handed over. With these records at hand, the future operation of revising the rates in the one case and of working out the assessments in the other, when the time comes to use the new classification, will be perfectly simple. The only operation which is not stereotyped is that of fixing the revised maximum rates to be applied to the various groups of villages. But recommendations on this head might be made by the Collector of the district, who should forward through the Commissioner of the Division complete statistical information bearing on those points which are to be specially considered at a revision of assessments. When Government have decided the percentage enhancement which circumstances warrant, the rates for each field could be worked out in a wonderfully short time by a small staff of trained kárkúns attached to the Agricultural Department. So admirably adapted are the records of the Bombay Survey for all requirements of revision, that if I were directed to advance the assessment of a large group of villages by a certain percentage, I could have the assessment of each field worked out in my own office and recorded with all the necessary detail, and with great precision, by a mere handful of kárkúns in the course of a few days.

25. Having considered the first point as to how we can arrange the programme of future operation so as to eliminate from it re-measurement and re-classification, I now proceed to consider the second point raised by the Government of India as to how we can introduce into future settlements that element of certainty upon which so much stress is laid. The schemes proposed for the North-West Provinces aims at the attainment of this object by restricting the grounds upon which an increase on revision may be made to the following three considerations :—

(1) Increase of area under cultivation,

(2) Rise in prices.

(3) Increase in produce due to improvements effected at Government expense.

It is also proposed to limit the amount of enhancement which may be made on the one ground of rise in prices.

26. If this scheme were applied to the Bombay system I do not think it would effect any very radical change in the principles upon which the revised assessments are now fixed, although it would to some extent prevent the differentiating of the maximum rates of groups of villages with reference to any striking changes in their situation as regards new markets and roads and the opening out of railway communication. The first ground of increased assessment referred to by the Government of India would not operate in Bombay to cause an enhancement on revision, because under the system applied to waste land an immediate revenue is obtained and credited in the account upon all additional area brought under cultivation. In the North-West Provinces, on the other hand, where the estate-holder enjoys the fruits of any land within his estate which he may bring under cultivation for the period of the settlement, on condition that it is assessed to the revenue on the expiration thereof, the enhancement of revenue on this account at a revision must be a considerable item. The question of prices is of course the most important of all the considerations which sway the settlement officer in proposing a Bombay revised settlement, and it may be said that the general considerations which are enumerated in the Code are simply collateral ones upon which hinges the main question, viz., what proportion of the rise in values to which they have contributed should be added to the Government revenue. The third point is fully provided for in Section 107 of the Land Revenue Code, and is of course an indispensable consideration in the revision of rates.

27. If it be conceded that certainty of assessment to some extent will be an improvement in our present system, that the fixing of these three considerations as the only grounds for enhancement of assessment will conduce to the attainment of that object, and that a certain sacrifice of prospective revenue may be made to ensure it, I see no real difficulties in the way of adopting the proposal. But it would be well before taking this step to consider whether this plan, which has approved itself to the Government of India with a special view to the zamindári system of the North-West, is a desirable element in a system which deals with individual rayats holding small parcels of land, and the majority of whom are totally uneducated and unintelligent. It appears to me that the sacrifice we would make by tying our hands to attain this end might prove to be fruitless of advantage to those whose interests are really sought to be promoted. The business-like zamindár of the North-West or the intelligent heads of a village community with whom the revenue is settled may be enabled to peep into the future and to obtain an insight into their future liabilities, but there is very little likelihood that the average Bombay rayat will be able to avail himself of the facility for another generation at least. There is great reason to fear, moreover, that by binding ourselves down to re-assess upon grounds which may be readily discounted we shall be putting into the hands of the capitalist or money-lender one more weapon against the ignorant rayat and will be supplying him with an advantage for which his keen intellect will very soon find a use. I have already alluded to this subject in much the same terms in paragraph 29 of my report to the Secretary to Government, Revenue Department, No. 1714, dated 3rd September 1882. For my own part I would prefer to see the present general considerations retained in our rules for fixing revised assessments until the standard of intelligence among the rayats is very considerably higher.

28. I have only to notice one more point, and that is the desire of the Government of India that the question of remissions and suspensions of revenue in years of failure of crops should be introduced into our Land Revenue Code as an integral part of our system of revenue collection. I have very carefully perused the Circular of the Government of India, No. 58R., dated 12th

October 1882 and have given its contents much thought and attention. It is admitted therein (paragraph 5) that in Bombay "the principles underlying the proposals which it contains already to a greater or less extent form part of the settlement system," but I would go farther than this and say that there is not a single point raised by the Government of India with a view to the carrying out of these principles in the collection of revenue in the province under its direct control, which is not more fully and even more carefully considered and worked out in the preliminary operation of settling the revenue in this Presidency. In this process every subject affecting the security or insecurity of the tract as regards rainfall and crops is weighed, and the maximum rate of every group of villages is graduated accordingly. The whole efforts of the Survey and Settlement Department, from the first operations of measurement to the final duty of proposing revenue rates are directeed to collecting information regarding the climate and its effect on the produce of the soil. The Assistant Superintendent who measures the land, the officer who follows him to classify it, and the Superintendent and Survey Commissioner who supervise the operations, have the most ample opportunities for recording every peculiarity of climate, and when proposals for rating are made it will be found that there is no greater reason for differentiation of the rates than the security or insecurity of the crops in the area under settlement. It is a common thing to find a single táluka divided into five or six groups for no other reason except certainty or uncertainty of rainfall, and of all the considerations upon which rates are fixed this is unquestionably the most fully discussed and the most important. If the point were to be in any way neglected, the whole system of settlement in the Bombay Presidency would be at once shaken to its very depths. It is probable that the great variations of climate in the Bombay Presidency, especially in the belts of country between the Western Ghâts and the plains of Central India, have tended to attract more attention to this subject in the process of settlement than in any other part of India.

29. Instances to show the extent to which climatic differences affect the maximum rates are not difficult to find. Let us take the district of Sátára which stretches from the Ghâts inland for a distance of about 75 miles. In the western villages where the rainfall is heavy and seasonable, the maximum dry-crop rate is as high as Rs. 3-0-0; while in the most eastern villages the prevailing maximum rate is only Re. 0-15-0. For this great distinction there is no reason but that in the one case good seasons are fairly frequent, while in the other they cannot be depended upon. Take again the instances of Indápur, the most easterly táluka of the Poona District, and Sávda which holds the same position in the Khándesh Collectorate. The situation of these tálukas with regard to the sea coast and the Ghâts is fairly similar. They differ but little in the matter of soils, both containing a considerable area of the best soil of the 1st order, classed at 16 annas. This soil in Indápur is rated on revision principles at Re. 1 per acre only, while in Khándesh it bears an original settlement rate of Rs. 2-6-0. As both tálukas are intersected by the railway and have excellent roads and markets for the disposal of produce, there is not a pin to choose between them in these respects. But the great difference in the maximum rate which regulates the assessment of all classes of land is caused by the fact that whereas Indápur is a district which possesses a capricious climate, Sávda is situated in a part of the country which for some hidden reasons has a particularly steady rainfall. The revenue rates fixed for Indápur admittedly contemplate only one good year in three, and allow for a bad one in the same period, while the rates in Sávda are pitched on a tolerable certainty of a fair annual crop. If our system were such as to rate lands in Indápur and in Sávda upon their possibilities of production, instead of as now on their probabilities, then the necessity of allowing for remissions and suspensions in the former would be paramount. The effect of a rule which would bind a revenue officer to allow remissions in a district like Indápur every time there was a crop below a certain average, would simply be to file concession upon concession on exactly the same grounds and to diminish still further an already very attenuated rent-charge.

30. While I am respectfully of opinion that any addition in this direction to our methods of revenue collection would be a work of supererogation and would be nothing less than admitting that a fundamental principle of our system had not been sufficiently observed in fixing the assessments, there remains the question of how to deal with abnormal or "catastrophic failures" which are apart from the constantly recurring agricultural ills of the district and beyond the ken of the Settlement Officer. Although in districts of capricious rainfall normal failures are recognized and discounted, it is impossible to take into consideration great calamities or a succession of calamitous circumstances of the nature which has been experienced in some districts of this Presidency within the last 8 years. There could be no serious objection to make some provision in the rules to regulate the extent of failure which should be considered as abnormal, and in which case the ordinary machinery of collection must be set aside. Any regulation of this kind, however, would be very difficult to frame, and I am of opinion that there is a distinct advantage in leaving the treatment of such cases to the Local Government. When an abnormal failure does occur owing to scarcity of rain, the ravages of locusts or other such causes, it cannot remain unnoticed, and recent experience has shown how much more strongly and more efficiently than if guided by hard-and-fast rules the Government of this Presidency has been able through its local officers to guard against undue pressure on the cultivator on the one hand and undue loss to the revenue on the other.

31. As my criticism on the various points referred to by the Government of India has been somewhat discursive, I will endeavour to summarise briefly the suggestions which I have offered on each subject in the above report. They are:—

(1). Re-measurement and re-valuation of land at each revision of assessment are not contemplated in the Bombay system, and after the present work has been placed on a satisfactory footing, no such operations will be necessary at all.

(2) In order to place the work on a satisfactory footing in districts remaining to be dealt with, no general re-measurement or re-valuation is necessary. Partial re-measurement and re-valuation will ordinarily suffice.

(3). To ensure the absence of the necessity for field operation at future revisions it will be necessary to entertain at once a competent staff, in connection with the Agricultural Department, to take over the settlement maps and records, keep to them fully up to date and to collect year by year the statistics necessary to be considered at future revisions of rates.

(4). In all districts, or portions of a district, the soils of which were classified subsequent to A.D. 1854, the same area entered in a survey number as "pôt kharáb" at the first settlement shall be ordinarily allowed in any re-valuation which may be necessary for purposes of revision.

(5). As the revenue from the assessment of "pôt kharáb" is to be waived in future, and as all the heavy increases under that head have already been levied, it is not necessary to make any special provision regarding the gradual levy of such increases in future.

(6). Instead of awaiting the expiration of each settlement to undertake the field operations which are considered necessary to perfect the basis of our initial revenues, such operations should be executed at once in the remaining districts of the Presidency, and accurate field-to-field valuation registers made over to the custody of the Revenue or Agricultural Department.

(7). When the field operations are concluded throughout the Presidency, there will be no necessity for a separate Survey and Settlement Department. The duties of fixing and tabulating the revised assessments may be performed by the Revenue and Agricultural Departments respectively.

(8). There is no material objection to introduce into the Bombay system of settlements some degree of certainty of future assessments as contemplated by the Government of India. But it is doubtful whether the character of the tenure in Bombay is in favour of such a change, and whether the sacrifice we would make would be productive of any real benefit.

(9). The principle of remissions and suspensions of revenue is so fully considered in the settlement system of Bombay, that its admittance into the system of collection as well would be superfluous, except to provide for the case of utterly abnormal failures of crops.

Read the following letter from the Government of India, Revenue and Agricultural Department, No. 953 R., dated 9th October 1883.

I am directed to acknowledge your letter No. 6340 of 27th August 1883, and to express the satisfaction with which the Government of India has received the concurrence of His Excellency in Council in the views and principles enunciated in the letter to which you reply, and to convey its appreciation of the able review and careful suggestions supplied by Mr. Stewart, the Commissioner of Survey. I am now briefly to communicate, in accordance with the request contained in your last paragraph, the views of the Government of India upon the most important points in your letter and in Mr. Stewart's proposals.

2. The future assessment of "pôt kharáb" or land escaping assessment as unarable at the time of settlement, will be abandoned in all tálukas and groups classified since 1854. This concession will finally terminate the long-standing question opened by Sir P. Wodehouse in 1874, and with respect to which no definite conclusion had hitherto been recorded. The Government of India is willing to concur entirely in the present decision of the Bombay Government on this matter.

3. With reference to the assessment of "pôt kharáb" in districts and tracts assessed before 1854, *i. e.* in which a re-valuation of soils is required, the Government of India agrees with the Bombay Government in accepting the assurance of Mr. Stewart that the amount of culturable "pôt kharáb" entered in the settlement record of the area still remaining to be assessed is of so small amount as to render any necessity for progressive revenues unlikely.

4. The division which has been suggested by Mr. Stewart of the districts of the Bombay Presidency into three classes will lead to the speedy and final termination of the settlement operations in nine districts, *viz.*, seven in the first and two in the last class, leaving seven, those of the second class, subject to more or less re-classification. It is satisfactory to understand that the Bombay Government is able thus to guarantee the majority of the districts of the Presidency against re-valuation of soils.

5. The proposals of Mr. Stewart for the early disposal of the operations of the Survey Department in districts of the second class appear to the Government of India to be conducive both to the financial and administrative interests of the State as well as to the benefit of the agricultural population. His Excellency the Governor General in Council is glad to accord his approval to the scheme set forth in Mr. Stewart's letter. Its chief advantages seem to be these—

(1) The concentration of settlement operations within a shorter period than would otherwise have been possible, and the consequent diminution of the cost of superintendence.

(2) The earlier correction of the village records and maps—a measure of great administrative importance.

(3) The greater facility with which a revision of maps, soils and records can be made within the next few years than at any later date, in consequence of the fewer changes which will have taken place since the last survey.

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on 31 October, 2019

(4) The greater knowledge which the agricultural population will be able at once to acquire of their future prospects at the termination of the present term of settlement.

6. I am to add that, with reference to the fourth advantage of Mr. Stewart's scheme indicated in the preceding paragraph, His Excellency the Governor General in Council observes that the Government of Bombay does not consider the time yet come for a decision as to the extent to which enhancement of revenue at future settlements can be based upon the limited grounds recorded in the 13th paragraph of the letter addressed to the North-Western Provinces. So far as classification of soils is concerned, it is understood that a fixed valuation of all soils as measured by the proportion they bear to a standard value will at the termination of the Survey Department's operations be openly declared, and that the percentage of enhancement in any one village or group of villages will be the same for all classes of soil at the next revision of settlement. But it is not at present decided that the rate should in all villages or groups of villages bear a uniform relation to a rise in prices, as contemplated by the Government of India in the paragraph above quoted. A decision on this point is deferred until the completion of the survey record. It is on this point only that there seems to be any material difference between the proposals of the Bombay Government and the scheme of assessment suggested by the Government of India. I am, however, to express the concurrence of His Excellency the Governor General in Council with the view taken in the 15th paragraph of your letter, that uncertainty of assessment should not be retained merely in the hope that it may act as a deterrent on the money-lending class. This argument is based on the unquestionable fact that the value of an agricultural holding as a security is enhanced by attaching certainty to the principles of assessment, and in that view affords additional confirmation to the opinion of the Government of India expressed in the 2nd paragraph of the letter to the North-Western Provinces, that the elimination of uncertainty is an important advantage to the holders of land.

A fair corollary from the proposition seems to be that the rate of interest at which agricultural loans could be obtained would be reduced, and this deduction appears to be, to some extent, borne out by the reports lately submitted on the scheme for an Agricultural Bank in a Deccan táluka in which the high rate of interest is attributed to the uncertainty of future assessment. The Government of India cannot but thoroughly agree with the Government of Bombay that anything which may operate to hold back capital from agriculture is an evil, and trusts that His Excellency the Governor in Council may, when the time for decision arrives, see his way to as close an approximation as possible to a fixed and certain method of enhancement.

7. In continuation of the remarks in the preceding paragraph, I am desired to make a brief reference to the 10th paragraph of your letter. As a rule a local increase in the profits of agriculture resulting from a better market secured by new roads or railways is accompanied by a rise in prices at that market. It was contemplated indeed by the Government of India that the local increase of profits would be sufficiently covered by a consideration of the local increase of prices. This view was not perhaps indicated with full clearness in the letter to the North-Western Provinces; but the option given to the Local Government in the 27th paragraph of choosing the markets at which prices should be registered was intended to meet the event of a local rise in prices which would justify the enhancement of revenue in a particular locality. Were this course not adopted, the Government of India apprehends that a consideration of rise in profits, apart from rise in prices, might sometimes lead to undue enhancement; in other words, that the same advantage might be charged for twice over, once as giving increased facilities, and once as an element in the increase of prices.

8. In the 16th paragraph of your letter the question of suspensions and remissions is dealt with. The views of the Government of India on this matter have already been explained in previous communications.

9. The assignment of the important duties indicated by Mr. Stewart to the Agricultural Department is so completely in accord with the scheme for an Agricultural Department advised by the Government of India in its Resolution of December 1881, that it is needless for His Excellency the Governor General in Council to assure the Bombay Government of his full acquiescence in this part of its proposals. The Government of India is glad to know that important administrative work will be found for the Department, which will at the same time ensure its more complete acquaintance with the agricultural condition of every portion of the Presidency, and also enable it to effect a considerable economy and accuracy in future revisions of settlement.

10. In conclusion, I am desired to accord the thanks of His Excellency the Governor General in Council to the Government of Bombay for the earnest and cordial manner in which it has given its consideration to the important questions placed before it in my communication of the 15th of May.

RESOLUTION.—Copies of the letter from the Government of India, No. 953 R., dated 9th October last, and of the whole correspondence on the subject should be forwarded for information to the Commissioners of Divisions and in Sind, and the Survey and Settlement Commissioner.

J. MONTEATH,
Acting Under Secretary to Government.